

# **City of Lemon Grove, California**

**Fiscal Year 2006-2007**

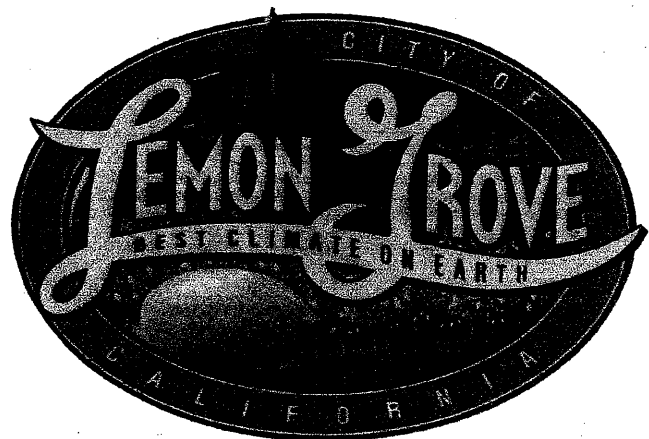
## **Consolidated Budget**

**City of Lemon Grove**

**Lemon Grove Roadway Lighting District**

**Lemon Grove Sanitation District**

**Lemon Grove Community Development Agency**



# CITY OF LEMON GROVE

## Fiscal Year 2006-2007 Consolidated Budget

### CITY COUNCIL

Mary Sessom, Mayor

Mary England, Mayor Pro Tem

Jerry Jones, Councilmember

Tom Clabby, Councilmember

Jerry Selby, Councilmember

### PREPARED BY

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# TABLE OF CONTENTS

City Manager of Letter of Transmittal (Budget Introduction)	i
Organizational Chart	x
Staffing Detail by Department	xi
<b>CITY OF LEMON GROVE</b>	
General Fund Summary of Resources	1
General Fund Summary of Expenditures	2
General Fund Summary of Expenditures by Department	3
General Fund Ending Fund Balance	6
<b>General Fund Expenditure Detail</b>	
City Council	7
City Manager	8
City Attorney	9
Finance	10
Law Enforcement	11
Fire	12
Community Development	13
Recreation Services	
Recreation Division	14
Facilities Division	15
Public Works	
Grounds Division	16
Streets Division	17
Sanitation Division	18
Engineering Division	19
<b>Other Funds</b>	
Gas Tax Fund	20
Street Construction Reserve Fund	21
Library Fund	22
Parkland Dedication Ordinance Fund	23
General Reserve Fund	24
Supplemental Law Enforcement Fund	25
Grant Fund	26
Community Development Block Grant Fund	27
Transit Development Act Fund	28
Transit Development Act Fund (Bicycle & Pedestrian)	29
TransNet Fund	30
Traffic Congestion Relief Fund	31
Household Hazardous Waste Fund	32
Wildflower Assessment District Fund	33
Serious Traffic Offender Program Fund	34
Self-Insured Reserve Fund	35
Storm Water Program Fund	36
<b>LEMON GROVE ROADWAY LIGHTING DISTRICT</b>	
General Benefit Fund	37
Local Benefit Fund	38
<b>LEMON GROVE SANITATION DISTRICT</b>	
Operations Fund	39
Reserve Fund	41
<b>LEMON GROVE COMMUNITY DEVELOPMENT AGENCY</b>	
Capital Projects Fund	42
Housing Fund	43
Debt Service Fund	44



July 1, 2006

To the Honorable Mayor and City Council:

I am pleased to submit a consolidated Fiscal Year 2006-2007 (FY 07) for the City of Lemon Grove, the Lemon Grove Roadway Lighting District, the Lemon Grove Sanitation District, and the Lemon Grove Community Development Agency. This letter serves as the introduction to the FY 07 budget. The combined budgets total \$22,376,000 in expenditures.

The California fiscal crisis and State revenue grabs had a negative impact on the City. For the past few years the City has been in a budgetary protective mode. Beginning in FY 04, the City began to feel the effects of the State takeaways. The City lost a total of \$1,698,900 in revenue, which was used to help the State reduce its budget deficit. The State has paid a portion of this back (\$431,000). The City Council, in response to the State's cuts, revised its FY 04 budget mid-year with drastic cuts. More cuts were made in FY 05. Despite the immense reduction in revenue, for the most part, the City Council was able to maintain levels of municipal service. However, clearly the cuts in staff and maintenance were not sustainable and would eventually impact the quality of life for residents.

With the passage of Proposition 1A in 2004, local government in California received state constitutional protection from State money raids. This has given cities, including Lemon Grove, confidence to move forward with re-staffing and restoring services that were cut in FY 04 and FY 05.

The FY 07 Budget is a balanced budget that gives reason for optimism. Revenue is growing and costs, for the most part, are controlled. This budget addresses some deferred maintenance on City facilities and begins to take a more proactive approach toward infrastructure improvements and equipment replacement.

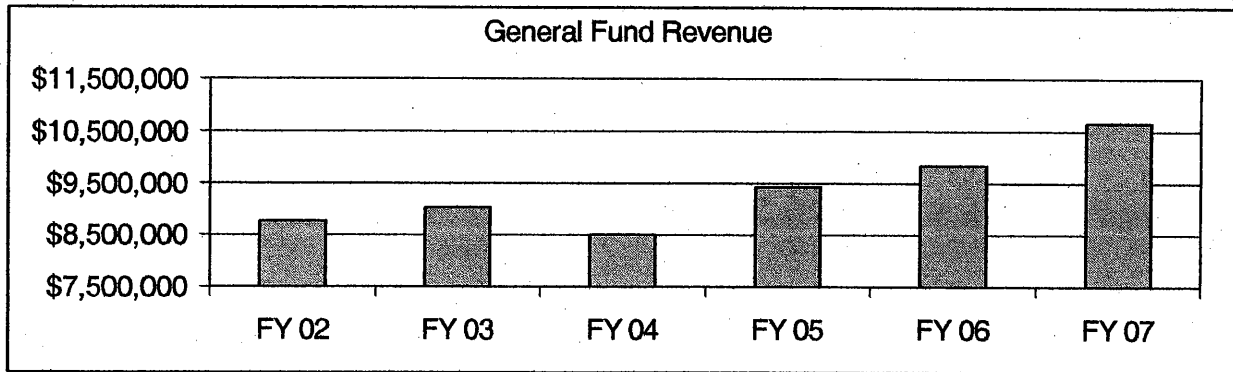
### ***General Fund***

The General Fund is the main fund used by the City to fund the majority of municipal operations. The revenue received in the General Fund may be used for basic operations of the City. These funds do not come with limitations in terms of how they are to be spent.

### **Revenue**

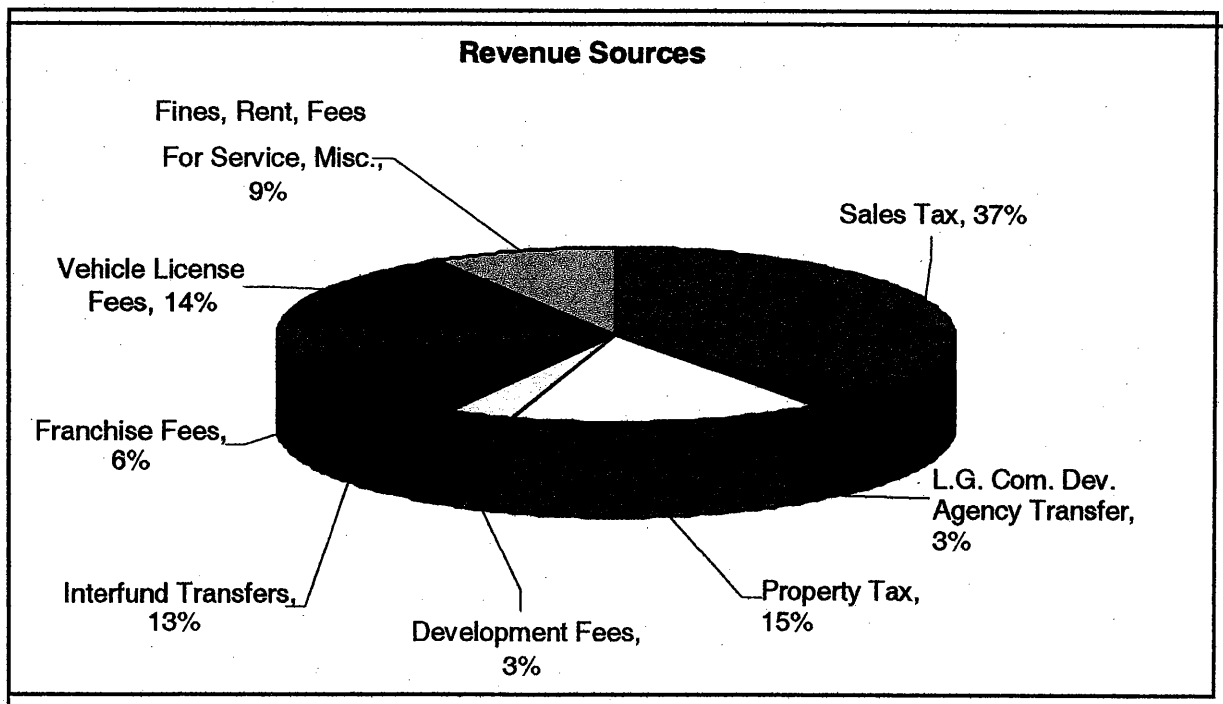
FY 07 General Fund revenue (not including transfers from other City funds) is anticipated to increase by 8 percent to \$10,661,000. Lemon Grove experienced a sharp increase in Property

tax revenue as a result of the housing market boom of the last few years. Sales tax revenue is on the rise while the other revenue sources remain constant or increase slightly. The graph below illustrates the growth in total General Fund revenue from FY 02 to FY 07—the graph does not include transfer funds from non-General Fund operations.

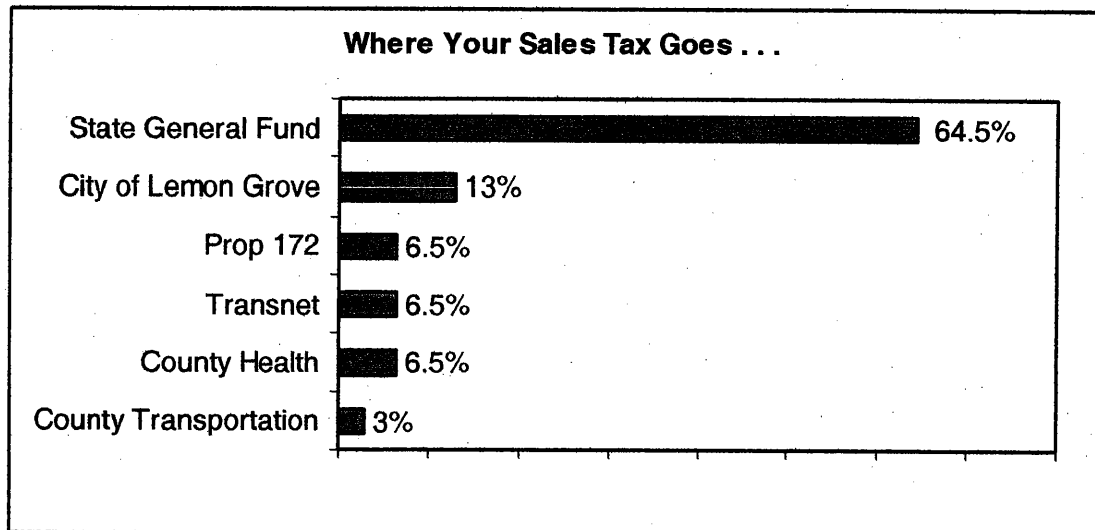
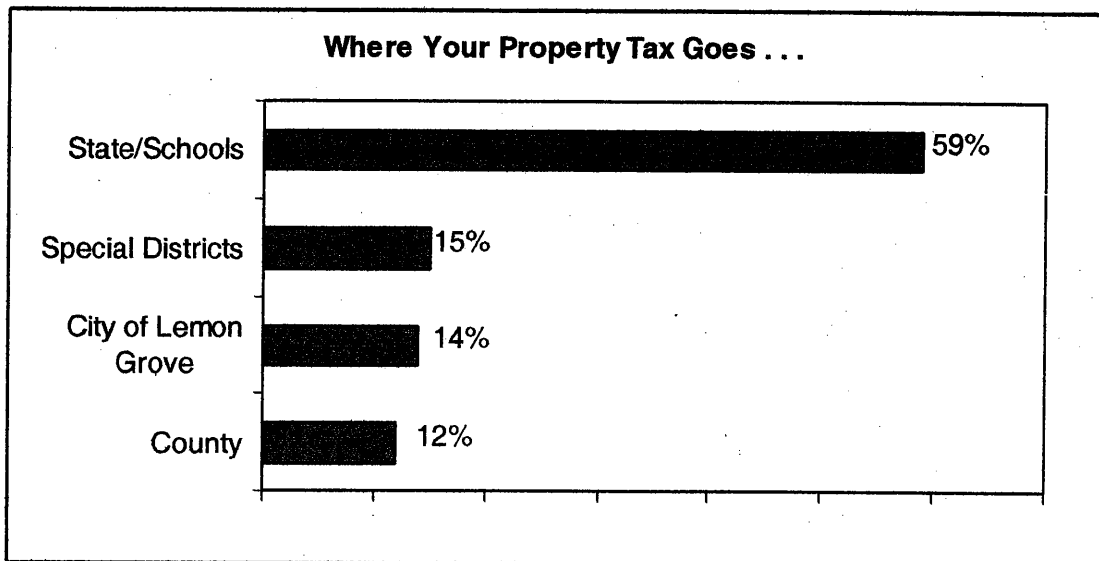


Another portion of General Fund revenue includes transfers from other City funds and the Lemon Grove Community Development Agency. The total amount of proposed transfers to the General Fund in FY 07 is \$2,181,000.

For the most part, General Fund revenue is supported by tax revenue. Sales tax and Property tax revenue play an important role in financing services provided by the City. The graph below shows the percent each source contributes to General Fund revenue.



The City receives a small portion of the total property tax paid by property owners and an even smaller portion of the sales tax generated by Lemon Grove businesses. The next two graphs show the distribution of property and sales tax.



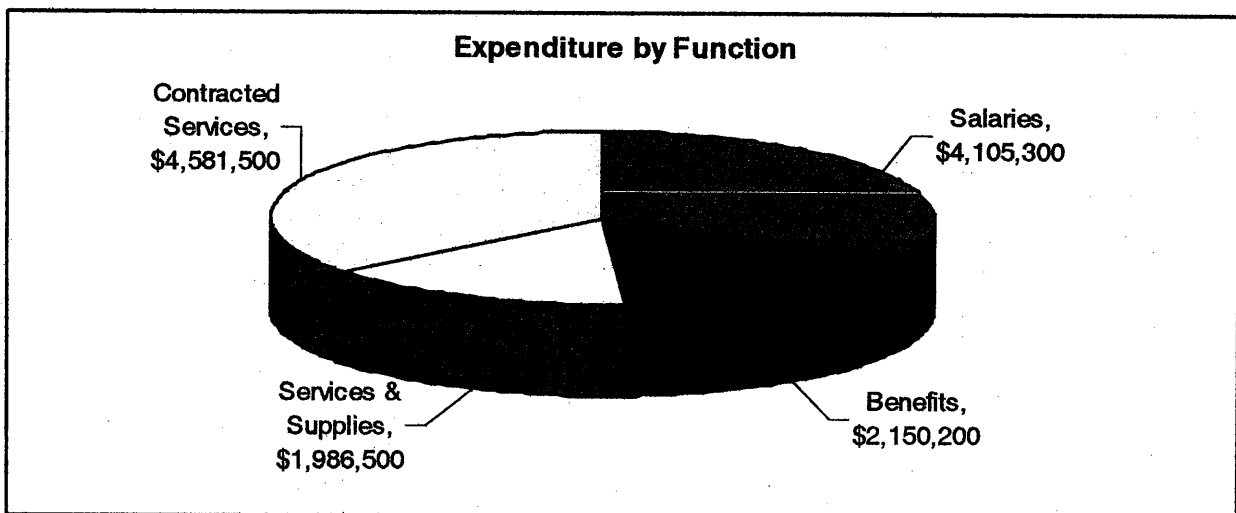
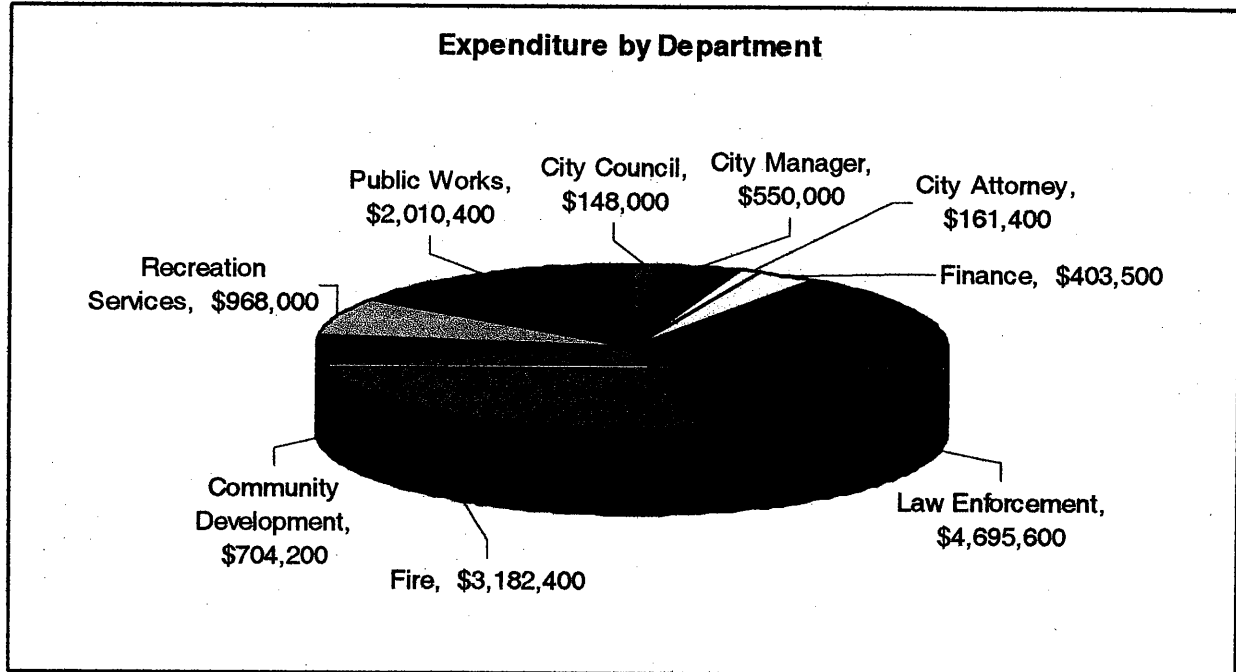
### Expenditures

Despite several significant increases in costs, most of which were out of the City's control, the FY 07 Budget contains costs below the expected revenue. The FY 07 Budget authorizes the expenditure of \$12,840,000. The greatest increases, in terms of percent increase, are liability insurance costs (45% increase) and fuel costs (63% increase).

The FY 07 Budget approves a staffing plan of 69.92 Full Time Equivalent (FTE) positions. One of the measures utilized to balance the budget for the last few years, has been the reduction of staffing levels. Excluding Fire Department staff, the City has experienced a sharp decline in staffing levels. In FY 03, the City budgeted for 52.5 FTE positions. By FY 05, this amount had declined to 42.7 FTEs—a 19 percent reduction in staff. Beginning last year and again this year, the budget has allowed for modest increases in staff. Again, excluding Fire Department staff, the FY 07 budget proposes bringing staffing levels up to 48.2 FTE positions—a total of 8 percent less than FY 03.

With funding restored and secured from the State, the City can move forward with more appropriate staffing levels that will result in maintaining and increasing the quality of life for the City's residents and businesses. Over the next several fiscal years, the City should consider augmenting staffing for code enforcement, engineering, law enforcement, public works and planning activities.

In terms of new expenditures, there are no large increases in costs. The graphs below show expenditure by department and by function.

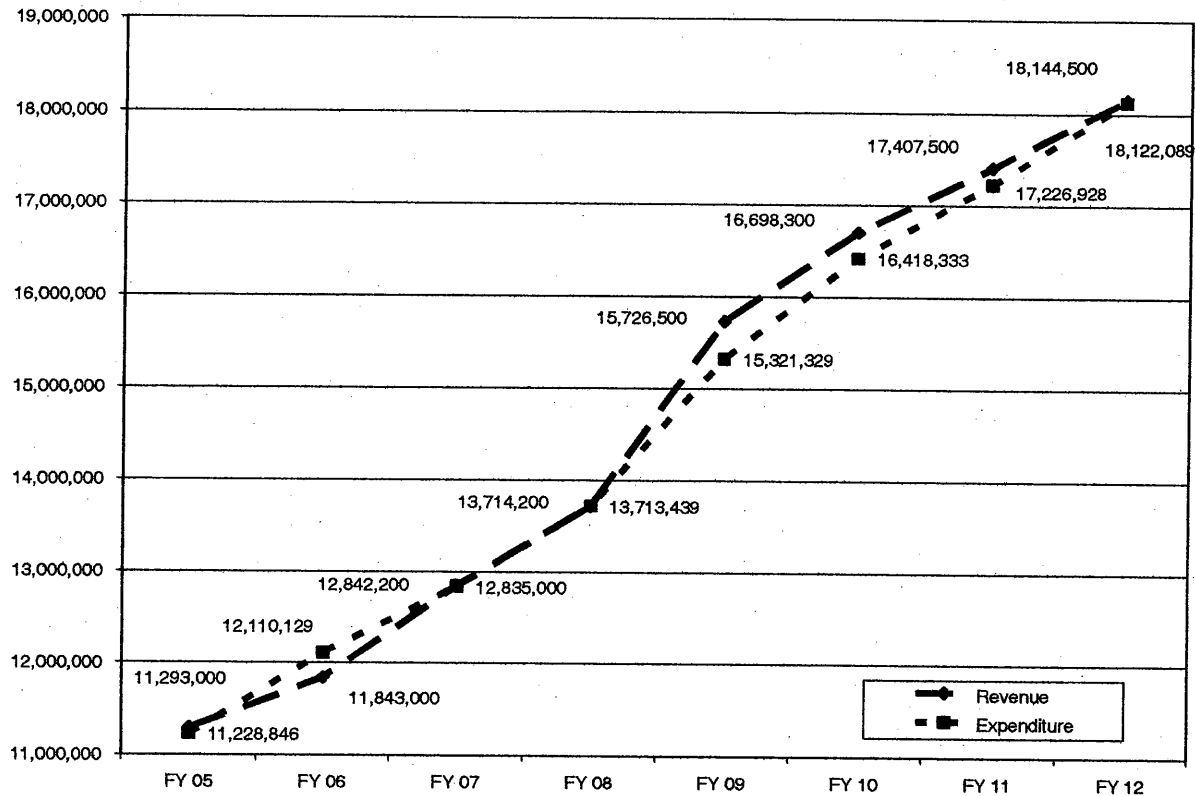


### Five Year Projections

As part of the FY 07 Budget process, staff projected City General Fund revenues and expenditures over a five year period. The analysis is helpful in determining prudent fiscal policies and budgeting practices in the current fiscal year.

The results of the forecast analysis are encouraging. However, there is need for vigilance in controlling costs and being proactive in growing the economic base to support the needs for the community. The analysis supports the notion that "economic development is what will finance Lemon Grove's ability to provide basic services."

The graph below depicts the anticipated growth in General Fund revenues and expenditures. The growth in revenues and expenditures are expected to follow a similar trend. Clearly, there will be a need for conservative fiscal policy in the City for at least the next five years.



### ***Lemon Grove's Other City Funds***

The City operates seventeen funds in addition to the General Fund. This section provides a brief description of each fund and provides an overview of revenue and expenditure activity proposed for FY 07.

#### **Gas Tax Fund (02)**

This fund is supported by revenue from State transportation funds. Fund proceeds may be used for construction, rehabilitation and maintenance of local street infrastructure. In FY 07, the fund will be used to support street operations in the amount of \$594,400.

#### **Street Construction Reserve Fund (03)**

This fund was initially established to pool funds for larger street projects. With the use of the City's finance program, it is possible to designate various funding sources over several years to accomplish this same purpose. However, the fund is used to clearly demonstrate Maintenance

of Effort by the City in contributing funds for street projects. This demonstration is required in order to receive State transportation funding.

#### Library Fund (04)

This fund was created for the City's efforts in constructing a library facility. The fund was used to accept library specific contributions (including grant funds) and for library design and construction related expenditures. Annually, proceeds from the Virginia Thren Trust are deposited into the fund. These funds may only be used for library development purposes. The ending balance for the fund is projected to be \$31,200, with no anticipated expenditure for FY 07.

#### Parkland Dedication Ordinance Fund (05)

The City Municipal Code requires that subdivision development set-aside park land that will eventually be developed as part of the municipal park system. The Code also allows the payment of a fee in-lieu of dedicating actual land. Proceeds in the fund may be used by the City for the purchase of park land, the development of new parks or the major rehabilitation of existing parks. The City anticipates \$4,600 in revenue for this fund. The FY 07 budget allocates those funds for park improvement projects.

#### General Reserve Fund (06)

The General Reserve Fund is the City's "savings account." This fund is established for many purposes: for use in times of emergency, for one-time capital/equipment purchases, for setting aside money for replacing equipment, and for required grant matches.

The fund has three primary sources of revenue: interest earnings, loan repayments, and surplus General Fund balance that is transferred periodically. The fund can be augmented with one-time savings or the sale of surplus property.

Ideally, the City has enough funds to cover the expense of a catastrophic occurrence—natural disaster, economic depression, major property loss, etc. In a recent survey of California cities, of the 45 cities that responded, the average reserve ratio (total amount in reserves divided by the annual general fund expenditure) was 23 percent. Lemon Grove's current rate is 11 percent. This is an improvement compared to two years ago.

In FY 07 the fund will receive \$330,200 in revenue. The Budget reflects \$237,000 in expenditures. These expenditures include general improvements to the City's facilities, the completion of the Housing Element, a lighting retrofit project, carpeting City Hall, matching funds for a Fire Station exhaust system grant, a Fire Department defibrillator, and various equipment. The fund also creates a reserve for replacing recently purchased equipment. The Budget shows an increase in the fund balance from \$1,345,800 to \$1,474,000—a \$128,200 increase. This represents almost a 10 percent increase.

#### Supplemental Law Enforcement Fund (07)

This fund, also known as the COPS fund, is supported by grant proceeds. This fund is used to augment the staffing level of Sheriff deputies. At one time, the grant amount paid for one deputy; today it pays for a quarter of a deputy.

#### Grant Fund (08)

This fund provides for the management of grants currently being administered by the City. It functions as an "in and out" fund to ensure grant proceeds and expenditures are not mingled with General Fund or other fund proceeds.

#### Community Development Block Grant Fund (09)

The City now can receive three year's worth of CDBG allocation at one time. The City exercised this option last year. By doing so, it was able to pool sufficient funds together to finance significant street rehabilitation. For the next two years, the City will be only receiving and expending its fair housing portion—\$9,400.

#### Transit Development Act Fund – Transit (10)

Transit Development Act (TDA) – Transit proceeds are allocated from MTS for the maintenance of landscaping along the trolley corridor and the maintenance of trolley stations and the bus shelters throughout the City. This fund will have a balance at the end of FY 07 of \$72,800.

#### Transit Development Act Fund – Bicycle & Pedestrian (13)

This fund manages any SANDAG reimbursed funds for bicycle and pedestrian infrastructure projects being completed by the City. The FY 07 Budget calls for the completion of the Bikeway Master Plan for an amount of \$3,500.

#### TRANSNET Fund (14)

This fund manages the proceeds from the TRANSNET allocation and street related projects eligible for TRANSNET funding. The FY 07 Budget anticipates \$817,000 in revenue to the fund. Using this revenue and a beginning fund balance, the City intends to accomplish \$1,185,000 in transportation projects in the City. Major projects include partial street resurfacing on Federal Boulevard and full resurfacing on Lemon Grove Avenue. There will be an anticipated balance of \$808,200 for projects being planned for FY 08.

#### Traffic Congestion Relief Fund (17)

This fund manages Prop 42 funds (a designated sales tax on gasoline purchases) which are disbursed from the State. The FY 07 Budget calls for the street improvements projects, installation of guardrail and the purchase of equipment. If the State withholds Prop 42 funds this year, the City may rely on TRANSNET funds for these critical projects and equipment.

#### Household Hazardous Waste Fund (21)

The City relies on this fund to manage its household hazardous waste disposal program. This program is supported by AB 939 funds which are collected for this and recycling related programs.

#### Wildflower Assessment District Fund (22)

This fund manages a landscaping assessment district. The district generates \$7,000 annually. These funds are expended in full each year.

#### Serious Traffic Offender Program Fund (23)

This fund is where a portion of impound fees are deposited. The fund receives approximately \$20,000 per year. The City uses this fund to pay for Sheriff traffic detail overtime.

#### Self-Insured Reserve Fund (25)

In FY 04, the City began to fund its own workers' compensation program. This measure was taken to have better control of drastic increases in workers' compensation insurance premiums. The City relies on an actuarial report to determine the percent of payroll deduction appropriate. The actuarial report suggests a 75 to 85 percent level of confidence for determining the workers' compensation rate. The City has been using the higher 85 percent level since FY 04. However, since the fund balance is growing and interest earnings are also growing, the City reduced its

level of confidence rate to 80 percent in FY 07. At the end of FY 07, the fund will have a total of \$1,206,400. This fund is used in the event a workers' compensation claim requires payment.

#### **Storm Water Program Fund (26)**

The Storm Water Program Fund was established last fiscal year. The fund's purpose is to collect designated storm water program fees and support the City's storm water program—a State and Federal mandated program. The fund does not currently fully pay for the program.

#### ***Lemon Grove Roadway Lighting District***

The Lemon Grove Roadway Lighting District uses two funds for two separate activities. Fund 11, the General Benefit Fund, provides the funding for street light benefits throughout the community. Fund 12, the Local Benefit Assessment Fund, provides for enhanced lighting benefits at the mid-block. Revenues for the two funds are expected to reach \$215,000 in FY 07. The funds pay for repair and maintenance and energy costs of street lights. The total expenditure is anticipated to be \$179,800 in FY 07.

#### ***Lemon Grove Sanitation District***

The Lemon Grove Sanitation District manages two funds—an Operations Fund (15) and a Reserve Fund (16). In FY 07, the District anticipates that the Operations Fund will generate \$3,983,400 in revenue through sewer service charges, discharge permits and interest earned. The District anticipates expenditures of \$4,146,000 in FY 07 from its Operations Fund.

The District's Reserve Fund is anticipated to end FY 07 with \$3,528,875. This Reserve Fund grows with a transfer from the Operations Fund and interest earned. The fund is used to set aside funds for equipment replacement and sewer rehabilitation projects. In FY 07, the District anticipates several large rehabilitation projects at a cost of \$1,290,000.

The Reserve Fund also allocates \$60,000 for equipment replacement. This allocation will grow from year to year, enabling the fund to purchase replacement equipment without a large impact in one given year. Also, staff will be working on the rate case in FY 07, which will take effect in FY 08.

#### ***Lemon Grove Community Development Agency***

The Lemon Grove Community Development Agency (Agency) is operated with three funds—the Capital Projects Fund (50), the Housing Fund (51) and the Debt Service Fund (52). The Capital Projects Fund supports general revitalization activity in the Agency's project area. This may include infrastructure projects, efforts towards business attraction and retention, and general management of the Agency. The Housing Fund is limited to efforts that increase the number of affordable housing units. Unlike the Capital Projects Fund, the Housing Fund can expend resources for projects outside of the project area with specific findings by the Agency Board. The Debt Service Fund is the fund from which debt is paid and Agency revenue is received.

The Agency, like most redevelopment agencies, is funded with property tax increment revenue and interest earnings. The Agency has experienced a steady increase in property tax increment revenue for the past several years at a rate of approximately 3 percent. Because commercial

property tends to transfer less than residential property, the large increases that are being experienced by the City's property tax revenue are not occurring on the Agency side.

It is anticipated that the Agency will be heavily engaged in several significant revitalization projects in FY 07. As such, the expenditure for consulting services will increase over the previous year.

#### Capital Projects Fund

In FY 07, the Capital Projects Fund is expected to spend \$171,200 in consulting services, which support the Agency's efforts in downtown revitalization, possible redevelopment of STA III and the study of a potential street re-alignment project. Consulting services will include appraisals, relocation analysis, environmental analysis, and preliminary engineering for street modifications. The budget also reflects a portion (80 percent) of a public relations campaign.

#### Housing Fund

The Housing Fund is also expected to partially fund efforts toward downtown revitalization. This project, in addition to several potential housing assistance projects, result in an increase in Housing Fund expenditures.

#### Debt Service Fund

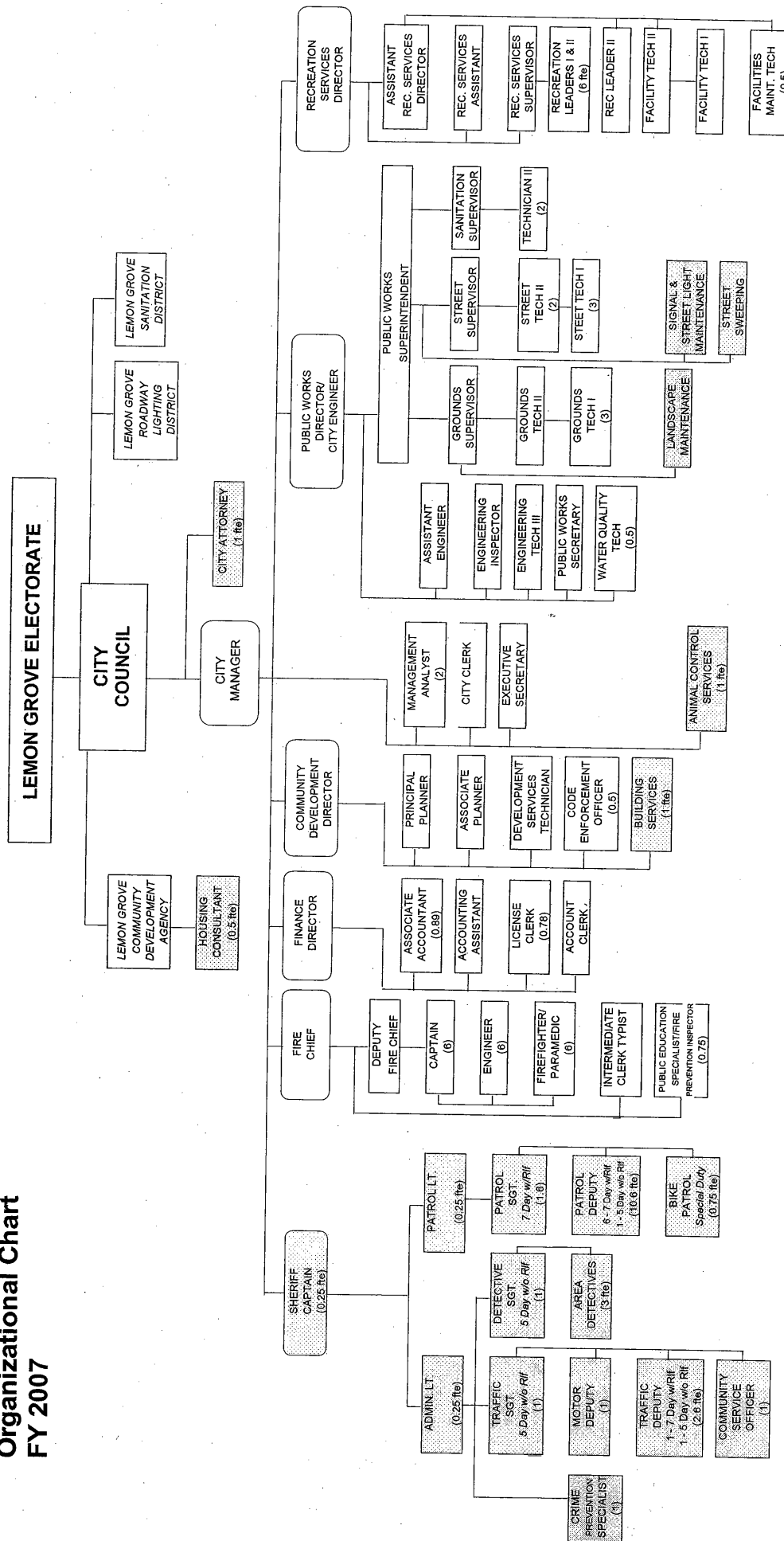
The Debt Service Fund experiences no major change in FY 07.

In conclusion, the City of Lemon Grove is poised for a tremendous year in Fiscal Year 07. Growing the economic base, upgrading the City's infrastructure, improving the quality of life for residents, and responsibly managing the City's resources are key objectives. I believe this budget helps accomplish these objectives.

Sincerely,

Graham Mitchell  
City Manager

# City of Lemon Grove Organizational Chart FY 2007



FULL TIME EQUIVALENT (fte) EMPLOYEES	
CITY	89.92
CONTRACT	30.10
TOTAL	100.02
UPDATED	06/07/06

## STAFFING DETAIL BY DEPARTMENT

CITY MANAGER	FY 04	FY 05	FY 06	FY 07
City Manager	1	1	1	1
Management Analyst		1	1	2
Executive Secretary	1	1	1	1
City Clerk			1	1
Code Enforcement Officer			0.5	
Assistant to the City Manager	0.75			
Grant Writer	1			
TOTAL:	3.75	3	4.5	5
FINANCE				
Finance Director			1	1
Finance Director / City Clerk	1	1		
Finance Manager		1		
Accountant	0.89			
Associate Accountant			0.89	0.89
Accounting Assistant	0.89	0.89	1	1
Deputy City Clerk	1	1		
License Clerk	0.78	0.78	0.78	0.78
Account Clerk			1	1
Intermediate Clerk Typist	0.89	1		
TOTAL:	5.45	6	4.7	5
SHERIFF CONTRACT				
SERVICE	UNITS			
PATROL				
Sedan- 7 day with relief	6			
Sedan- 5 day without relief	1			
Bike Patrol- Special Duty	7			
TRAFFIC				
Sedan- 7 day with relief	1			
Sedan- 5 day without relief	1			
Motor	1			
DETECTIVES	3			
CSO	1			
CRIME PREVENTION	1			
SENIOR VOLUNTEER PATROL	2			
FIRE				
Fire Chief		1	1	1
Deputy Fire Chief		1	1	1
Fire Captain		6	6	6
Fire Engineer		6	6	6
Firefighter / Paramedic		6	6	6
Intermediate Clerk Typist		0.5	1	1
Fire Prevention/Public Education Specialist			0.5	0.75
TOTAL:		21	21.5	22
COMMUNITY DEVELOPMENT				
Community Development Director	1	1	1	1
Principal Planner		1	1	1
Associate Planner	1	1	1	1
Development Services Technician		1	1	1
Code Enforcement Officer	1			0.5
Community Development Secretary	1			
Senior Planner	1			
Development Services Analyst	0.5			
Code Enforcement Clerk	1			
TOTAL:	6.50	4	4.0	5

<b>RECREATION SERVICES</b>	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
<b>Recreation Division</b>				
Recreation Services Director		1	0.75	<b>0.75</b>
Assistant Recreation Services Director			0.50	<b>0.50</b>
Recreation Services Supervisor			1	<b>1</b>
Recreation Services Assistant			0.75	<b>0.75</b>
Recreation Leader II - full-time w/benefits				<b>1</b>
Part Time Recreation Staff (full time equivalent)	7.5	6.5	6.5	<b>6</b>
Community Services Director	0.5			
Assistant Recreation Director	1			
Recreation Services Manager	1	0.5		
Program Coordinator I	1	1		
Program Coordinator II	1	1		
Recreation Services Secretary		1		
Community Services Secretary	1			
Intermediate Clerk Typist		0.5		
<b>SUBTOTAL:</b>	<b>13</b>	<b>11.5</b>	<b>9.5</b>	<b>10</b>
<b>Facilities Division</b>				
Recreation Services Director			0.25	<b>0.25</b>
Assistant Recreation Services Director			0.50	<b>0.50</b>
Recreation Services Assistant			0.25	<b>0.25</b>
Facility Tech II		1	1	<b>1</b>
Facility Tech I	3	1	1	<b>1</b>
Facility Maintenance Tech			0.5	<b>0.5</b>
Recreation Services Manager		0.5		
Facility Supervisor	1			
<b>SUBTOTAL:</b>	<b>4</b>	<b>2.5</b>	<b>3.5</b>	<b>3.5</b>
<b>TOTAL:</b>	<b>17.00</b>	<b>14</b>	<b>13.0</b>	<b>14</b>
<b>PUBLIC WORKS</b>				
<b>Grounds Division</b>				
Grounds Supervisor	1	1	1	<b>1</b>
Grounds Tech II	3	1	1	<b>1</b>
Grounds Tech I	1	1	2	<b>3</b>
Maintenance Aide			1	
<b>SUBTOTAL:</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>5</b>
<b>Streets Division</b>				
Community Services Director	0.5			
Public Works Superintendent			1	<b>1</b>
Street Supervisor	1	1		<b>1</b>
Street Tech II	4	3	3	<b>2</b>
Street Tech I	2	3	3	<b>3</b>
<b>SUBTOTAL:</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Sanitation Division</b>				
Sanitation Supervisor			1	<b>1</b>
Tech II			1	<b>2</b>
Tech I			1	
<b>SUBTOTAL:</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>
<b>Engineering Division</b>				
Public Works Director/City Engineer		1	1	<b>1</b>
Associate Civil Engineer	1	1	1	
Assistant Engineer				<b>1</b>
Engineering Inspector		1	1	<b>1</b>
Engineering Tech III				<b>1</b>
Public Works Secretary		1	1	<b>1</b>
Water Quality Tech				<b>0.5</b>
Water Quality Program Coordinator	1	1	1	
Engineering Services Director/City Engineer	1			
Engineering Secretary	1			
Engineering Tech II	2	1	1	
<b>SUBTOTAL:</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>TOTAL:</b>	<b>18.50</b>	<b>16</b>	<b>21.0</b>	<b>21</b>
<b>STAFFING TOTALS</b>				
	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>
	<b>51.20</b>	<b>63.17</b>	<b>68.67</b>	<b>69.92</b>

# GENERAL FUND

## SUMMARY OF RESOURCES

### FISCAL YEAR 2006-07

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE</b>	1,691,088	1,086,969	1,228,000	\$ 891,000
<b><u>REVENUES</u></b>				
Licenses	109,101	109,151	109,000	110,000
Property Tax	1,579,539	1,840,052	1,764,300	1,965,000
ERAF Payment	0	(278,946)	(278,900)	0
Development Fees	156,509	303,346	430,000	369,000
Sales Tax	4,531,595	3,518,543	3,502,500	3,744,900
Adjustment for Sales Tax Reduction (Triple Flip .25%)	0	1,078,927	1,078,900	999,200
Franchise Fees	636,623	678,212	731,000	705,000
Transient Occupancy Tax	28,593	31,413	30,500	30,500
Interest Income	21,603	12,188	15,000	30,000
Miscellaneous Income	168,495	247,748	169,000	92,500
Vehicle License Fees	1,134,299	840,762	0	0
Vehicle License Fee Adjustment (Property Tax In Lieu)	0	684,045	1,549,700	1,822,000
Parks & Recreation Fees	155,274	122,054	163,600	170,000
Rents & Leases	131,937	163,126	170,200	176,900
Traffic Fines-Public Safety	202,617	288,357	260,000	278,000
Fire Department Fees	0	127,780	161,200	168,200
<b>TOTAL REVENUES:</b>	8,856,185	9,766,758	9,856,000	\$ 10,661,000
<b><u>TRANSFERS</u></b>				
Gas Tax Fund	588,885	719,204	717,600	594,400
Supplemental Law Enf.Serv.-Brulte Fund	100,000	100,000	101,500	102,000
Grant Fund	0	0	12,000	12,000
TDA Administration & Operations	69,000	69,000	69,000	69,000
Lighting District Loc. Ben. Administration	10,000	10,000	10,000	12,000
TransNet Administration	34,330	66,981	187,500	85,000
Sanitation Dist. Administration & Operations	504,782	417,555	631,700	888,300
Wildflower Assessment District	4,213	6,082	0	0
Storm Water Administration & Operations	0	0	80,000	88,200
L.G.Comm.Development Admin. & Operations	100,000	139,000	177,700	329,600
<b>TOTAL TRANSFERS:</b>	1,411,210	1,527,822	1,987,000	\$ 2,181,000
<b>TOTAL REVENUES &amp; TRANSFERS:</b>	10,267,395	11,294,580	11,843,000	\$12,842,000
<b>TOTAL RESOURCES:</b>	11,958,483	12,381,549	13,071,000	\$ 13,733,000

**GENERAL FUND**  
**SUMMARY OF EXPENDITURES**  
**FISCAL YEAR 2006-07**

	<i>FY 04</i> <b>ACTUAL</b>	<i>FY 05</i> <b>ACTUAL</b>	<i>FY 06</i> <b>BUDGET</b>	<i>FY 07</i> <b>BUDGET</b>
<b><u>EXPENDITURES:</u></b>				
City Council	111,122	118,233	144,900	<b>157,100</b>
City Manager	555,113	388,437	484,900	<b>548,000</b>
City Attorney	223,730	128,975	165,000	<b>161,400</b>
Finance	362,113	423,548	369,700	<b>403,500</b>
Law Enforcement	4,029,403	4,316,272	4,321,500	<b>4,538,100</b>
Animal Control	129,023	152,495	150,000	<b>157,700</b>
Fire	2,671,614	2,751,624	3,049,100	<b>3,182,700</b>
Community Development	534,000	562,469	685,500	<b>703,700</b>
Recreation Services	0	758,038	893,180	<b>966,400</b>
Public Works	0	1,689,869	1,916,400	<b>2,010,600</b>
Engineering	547,133	0	0	<b>0</b>
Community Services	1,981,608	0	0	<b>0</b>
<b><u>TRANSFERS</u></b>				
To Street Construction Reserve Fund	0	0	0	<b>11,700</b>
<b>TOTAL EXPENDITURES:</b>	<b>11,144,859</b>	<b>11,289,960</b>	<b>12,180,000</b>	<b>\$ 12,841,000</b>

**SUMMARY OF EXPENDITURES BY FUNCTION**  
**FISCAL YEAR 2006-07**

<b>FUNCTION</b>	<i>FY 04</i> <b>ACTUAL</b>	<i>FY 05</i> <b>ACTUAL</b>	<i>FY 06</i> <b>BUDGET</b>	<i>FY 07</i> <b>BUDGET</b>
Salaries	2,166,399	3,570,316	3,916,080	<b>4,104,700</b>
Benefits	807,603	1,667,325	2,047,400	<b>2,148,200</b>
Services & Supplies	1,330,972	1,626,162	1,679,700	<b>1,899,000</b>
Contracted Services	6,601,939	4,343,335	4,368,500	<b>4,581,500</b>
Recreation Programs	82,047	44,882	79,000	<b>90,800</b>
Community Promotions	3,805	1,178	5,000	<b>5,000</b>
Capital	10,117	25,215	115,500	<b>0</b>
Transfer to Other Funds	0	26,485	0	<b>11,700</b>
	141,977	(14,938)	(31,000)	
<b>TOTAL:</b>	<b>11,144,859</b>	<b>11,289,960</b>	<b>12,180,000</b>	<b>\$ 12,841,000</b>

**GENERAL FUND**  
**SUMMARY OF EXPENDITURES BY DEPARTMENT**  
**FISCAL YEAR 2006-07**

<b>CITY COUNCIL</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
Salaries	34,777	34,708	34,800	<b>34,800</b>
Benefits	31,290	31,495	49,900	<b>55,500</b>
Services & Supplies	41,250	50,850	55,200	<b>61,800</b>
Community Promotions	3,805	1,178	5,000	<b>5,000</b>
Capital	0	0	0	<b>0</b>
<b>TOTAL:</b>	111,122	118,231	144,900	<b>\$ 157,100</b>

<b>CITY MANAGER</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
Salaries	291,913	227,144	291,800	<b>331,400</b>
Benefits	81,708	83,540	130,400	<b>153,300</b>
Services & Supplies	181,492	77,183	62,200	<b>63,300</b>
Capital	0	568	500	<b>0</b>
<b>TOTAL:</b>	555,113	388,435	484,900	<b>\$ 548,000</b>

<b>CITY ATTORNEY</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
Professional Services	73,960	59,938	60,000	<b>63,000</b>
Benefits	7,700	12,497	17,700	<b>18,400</b>
Litigation Services	0	56,291	87,300	<b>80,000</b>
Services & Supplies	93	248	0	<b>0</b>
Capital	0	0	0	<b>0</b>
<b>TOTAL:</b>	81,753	128,974	165,000	<b>\$ 161,400</b>

<b>FINANCE</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
Salaries	253,184	270,333	208,700	<b>223,500</b>
Benefits	76,822	86,211	105,600	<b>109,800</b>
Services & Supplies	32,107	66,540	58,300	<b>70,200</b>
Capital	0	462	0	<b>0</b>
<b>TOTAL:</b>	362,113	423,546	372,600	<b>\$ 403,500</b>

**GENERAL FUND**  
**SUMMARY OF EXPENDITURES BY DEPARTMENT (Continued)**  
**FISCAL YEAR 2006-07**

<b>LAW ENFORCEMENT</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
Safety Patrol	4,121	2,100	2,500	<b>2,500</b>
Sheriff's Contract	3,856,232	4,134,549	4,131,200	<b>4,343,800</b>
Bike Patrol	2,652	1,226	3,000	<b>3,000</b>
Booking Fees	48,664	57,904	60,000	<b>60,000</b>
Services & Supplies	117,734	120,493	124,800	<b>128,800</b>
<b>Animal Control</b>	<b>129,023</b>	<b>152,495</b>	<b>150,000</b>	<b>157,700</b>
<b>TOTAL:</b>	<b>4,158,426</b>	<b>4,468,767</b>	<b>4,471,500</b>	<b>\$ 4,695,800</b>

<b>FIRE</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
Salaries	12,978	1,607,427	1,691,300	<b>1,724,100</b>
Benefits	33,045	918,870	995,600	<b>1,027,100</b>
Services & Supplies	2,617,295	215,990	300,300	<b>431,500</b>
Capital	8,296	9,336	90,000	<b>0</b>
<b>TOTAL:</b>	<b>2,671,614</b>	<b>2,751,623</b>	<b>3,077,200</b>	<b>\$ 3,182,700</b>

<b>COMMUNITY DEVELOPMENT</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
Salaries	303,124	249,759	271,600	<b>307,800</b>
Benefits	90,375	75,651	108,000	<b>116,300</b>
Services & Supplies	140,020	227,216	305,900	<b>279,600</b>
Capital	481	0	0	<b>0</b>
<b>TOTAL:</b>	<b>534,000</b>	<b>552,626</b>	<b>685,500</b>	<b>\$ 703,700</b>

**GENERAL FUND**  
**SUMMARY OF EXPENDITURES BY DEPARTMENT (Continued)**  
**FISCAL YEAR 2006-07**

<b>RECREATION SERVICES</b>	<b>FY 04 ACTUAL</b>	<b>FY 05 ACTUAL</b>	<b>FY 06 BUDGET</b>	<b>FY 07 BUDGET</b>
<b>RECREATION</b>				
Salaries	364,951	284,043	315,700	<b>331,700</b>
Benefits	115,375	99,192	107,400	<b>115,300</b>
Services & Supplies	112,568	122,193	123,200	<b>138,500</b>
Programs	82,047	44,882	79,000	<b>90,800</b>
Capital	551	2,404	0	<b>0</b>
<b>SUBTOTAL:</b>	<b>675,492</b>	<b>552,714</b>	<b>625,300</b>	<b>676,300</b>
<b>FACILITIES</b>				
Salaries	99,664	101,071	137,280	<b>146,000</b>
Benefits	56,485	47,307	67,900	<b>63,200</b>
Services & Supplies	61,596	56,656	62,700	<b>80,900</b>
Capital	0	290	0	<b>0</b>
<b>SUBTOTAL:</b>	<b>217,745</b>	<b>205,324</b>	<b>267,880</b>	<b>290,100</b>
<b>TOTAL:</b>	<b>893,237</b>	<b>758,038</b>	<b>893,180</b>	<b>\$ 966,400</b>
<b>PUBLIC WORKS</b>				
<b>GYMNASIUM</b>				
Salaries	121,170	154,834	161,000	<b>170,100</b>
Benefits	71,813	77,744	100,500	<b>106,000</b>
Services & Supplies	164,110	192,782	151,700	<b>170,700</b>
Capital	0	0	0	<b>0</b>
<b>SUBTOTAL:</b>	<b>357,093</b>	<b>425,360</b>	<b>413,200</b>	<b>446,800</b>
<b>STREETS</b>				
Salaries	293,624	240,056	258,500	<b>279,500</b>
Benefits	145,795	128,182	150,200	<b>158,600</b>
Services & Supplies	291,551	279,182	265,500	<b>308,000</b>
Capital	308	11,095	25,000	<b>0</b>
<b>SUBTOTAL:</b>	<b>731,278</b>	<b>658,514</b>	<b>699,200</b>	<b>746,100</b>
<b>SANITATION</b>				
Salaries			99,300	<b>114,800</b>
Benefits			60,800	<b>66,000</b>
Services & Supplies			1,200	<b>1,200</b>
<b>SUBTOTAL:</b>			<b>161,300</b>	<b>182,000</b>
<b>ENGINEERING</b>				
Salaries	317,054	341,003	386,100	<b>378,000</b>
Benefits	97,195	106,636	153,400	<b>158,700</b>
Services & Supplies	132,403	155,599	103,200	<b>99,000</b>
Capital	481	1,060	0	<b>0</b>
<b>SUBTOTAL:</b>	<b>547,133</b>	<b>604,298</b>	<b>642,700</b>	<b>635,700</b>
<b>TOTAL:</b>	<b>1,635,504</b>	<b>1,688,172</b>	<b>1,916,400</b>	<b>\$ 2,010,600</b>

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**GENERAL FUND**  
**ENDING FUND BALANCE**  
**FISCAL YEAR 2006-07**

	<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE</b>	1,691,088	1,086,969	1,228,000	<b>\$ 891,000</b>
<b>TOTAL REVENUES:</b>	8,856,185	9,766,758	9,856,000	<b>\$ 10,661,000</b>
<b>TOTAL TRANSFERS:</b>	1,411,210	1,527,822	1,987,000	<b>\$ 2,181,000</b>
<b>TOTAL REVENUES &amp; TRANSFERS:</b>	10,267,395	11,294,580	11,843,000	<b>\$ 12,842,000</b>
<b>TOTAL EXPENDITURES:</b>	11,144,859	11,289,960	12,180,000	<b>\$ 12,841,000</b>
<b>ENDING FUND BALANCE</b>	813,624	1,091,589	891,000	<b>\$ 892,000</b>

**EXPENDITURE DETAIL -- CITY COUNCIL**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR	01-10-00-0000-30-1110	34,777	34,708	34,800	34,800
<b>SUBTOTAL SALARIES</b>		<b>34,777</b>	<b>34,708</b>	<b>34,800</b>	<b>34,800</b>
MEDICAL INSURANCE	01-10-00-0000-31-1510	22,803	23,151	39,500	43,900
DENTAL INSURANCE	01-10-00-0000-31-1520	1,460	1,488	0	1,500
WORKER'S COMPENSATION	01-10-00-0000-31-1550	3,092	2,608	2,700	2,400
MEDICARE	01-10-00-0000-31-1560	0	0	0	0
LIFE INSURANCE	01-10-00-0000-31-1580	162	162	200	200
RETIREMENT	01-10-00-0000-31-1600	3,773	4,086	7,500	7,500
<b>SUBTOTAL BENEFITS</b>		<b>31,290</b>	<b>31,495</b>	<b>49,900</b>	<b>55,500</b>
PROFESSIONAL SERVICES	01-10-00-0000-32-1400	0	0	2,000	4,000
INSUR PREM:LIABILITY	01-10-00-0000-32-1840	1,131	1,368	1,500	2,100
INSUR PREM:PROPERTY	01-10-00-0000-32-1860	1,209	1,275	1,500	1,300
TRAVEL & MEETINGS	01-10-00-0000-32-1900	4,524	2,481	10,000	10,000
MEETING STIPENDS	01-10-00-0000-32-1901	500	0	0	0
MEMBERSHIP & DUES	01-10-00-0000-32-2005	14,622	27,641	20,000	23,000
OFFICE SUPPLIES	01-10-00-0000-32-2100	3,344	2,471	3,000	2,600
PRINTING	01-10-00-0000-32-2210	732	405	700	300
SUBSCRIPTIONS, BOOKS	01-10-00-0000-32-2220	411	415	500	400
PHONE	01-10-00-0000-32-2510	1,348	1,123	2,000	1,000
GAS & ELECTRIC	01-10-00-0000-32-2520	3,508	3,528	4,000	3,700
WATER	01-10-00-0000-32-2530	(138)	202	600	200
MILEAGE	01-10-00-0000-32-2800	6,000	5,922	6,000	9,000
COPIER SERVICE	01-10-00-0000-32-2930	1,430	3,080	3,000	3,300
EQUIPMENT RENTAL	01-10-00-0000-32-2940	120	132	200	200
COMMUNITY PROMOTIONS	01-10-00-0000-32-3300	3,805	1,178	5,000	5,000
PUBLIC INFORMATION	01-10-00-0000-32-3330	0	0	0	0
EQUIPMENT MAINT	01-10-00-0000-32-3500	440	85	100	100
HOUSEHOLD SUPPLIES	01-10-00-0000-32-3600	198	74	500	200
COMPUTER MAINT	01-10-00-0000-32-3980	1,871	648	1,600	400
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>45,055</b>	<b>52,028</b>	<b>62,200</b>	<b>66,800</b>
DEPARTMENTAL CAPITAL EXPENSE	01-10-00-0000-45-4500	0	0	0	0
<u>CAPITAL DETAIL</u>					
<b>TOTAL</b>		<b>111,122</b>	<b>118,231</b>	<b>146,900</b>	<b>157,100</b>

**EXPENDITURE DETAIL -- CITY MANAGER**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR	01-15-00-0000-30-1110	291,913	227,144	291,400	330,800
SALARIES - OVERTIME	01-15-00-0000-30-1120	0	0	400	600
<b>SUBTOTAL SALARIES</b>		<b>291,913</b>	<b>227,144</b>	<b>291,800</b>	<b>331,400</b>
INSURANCE - MEDICAL	01-15-00-0000-31-1510	25,173	29,340	44,500	43,100
INSURANCE - DENTAL	01-15-00-0000-31-1520	1,444	1,269	0	1,500
EMPLOYEE ASSISTANCE PROGRAM	01-15-00-0000-31-1530	324	234	400	500
CASH - FLEXIBLE BENEFITS	01-15-00-0000-31-1540	6,355	10,075	0	10,000
WORKER'S COMPENSATION	01-15-00-0000-31-1550	17,056	14,196	11,600	12,300
MEDICARE	01-15-00-0000-31-1560	4,654	4,290	4,300	4,900
DEFERRED COMPENSATION	01-15-00-0000-31-1570	5,769	6,000	6,000	6,000
LIFE INSURANCE	01-15-00-0000-31-1580	113	97	300	600
LONG TERM DISABILITY	01-15-00-0000-31-1590	2,711	1,880	3,400	3,900
RETIREMENT	01-15-00-0000-31-1600	18,109	16,159	59,900	70,500
UNEMPLOYMENT INSURANCE	01-15-00-0000-31-1700	0	0	0	0
<b>SUBTOTAL BENEFITS</b>		<b>81,708</b>	<b>83,540</b>	<b>130,400</b>	<b>153,300</b>
PROFESIONAL SERVICES	01-15-00-0000-32-1400	1,400	0	0	0
MEDICAL EXAMS	01-15-00-0000-32-1420	0	39	0	0
PERSONNEL RECRUITMENT	01-15-00-0000-32-1430	3,471	0	0	0
INSURANCE - INVESTIGATION	01-15-00-0000-32-1810	21,407	3,315	2,500	1,000
INSURANCE - LITIGATION	01-15-00-0000-32-1820	104,222	32,615	5,000	7,500
MISCELLANEOUS CLAIMS	01-15-00-0000-32-1830	6,157	0	0	200
INSUR PREM:LIABILITY	01-15-00-0000-32-1840	4,958	5,997	5,900	8,500
INSUR PREM:PROPERTY	01-15-00-0000-32-1860	453	478	500	500
TRAVEL & MEETINGS	01-15-00-0000-32-1900	2,360	2,532	1,700	2,000
MEMBERSHIP & DUES	01-15-00-0000-32-2005	2,890	1,834	2,300	1,900
OFFICE SUPPLIES	01-15-00-0000-32-2100	3,577	3,546	4,000	3,200
PRINTING	01-15-00-0000-32-2210	285	424	3,000	2,000
SUBSCRIPTIONS, BOOKS	01-15-00-0000-32-2220	819	416	800	500
PUBLISHING	01-15-00-0000-32-2300	0	0	3,000	1,000
TELEPHONE	01-15-00-0000-32-2510	2,299	1,716	3,000	1,500
GAS & ELECTRIC	01-15-00-0000-32-2520	3,508	3,528	4,000	3,700
WATER	01-15-00-0000-32-2530	(138)	202	700	200
MILEAGE	01-15-00-0000-32-2800	6,019	4,795	6,000	6,000
COPIER SERVICE	01-15-00-0000-32-2930	1,430	3,080	3,000	3,300
EQUIPMENTAL RENTAL	01-15-00-0000-32-2940	120	132	200	100
NEWSLETTER	01-15-00-0000-32-3300	11,584	8,478	5,000	14,000
TRAINING	01-15-00-0000-32-3400	1,792	515	3,100	2,000
EQUIPMENT MAINT	01-15-00-0000-32-3500	34	215	200	200
HOUSEHOLD SUPPLIES	01-15-00-0000-32-3600	298	253	300	300
CONTRACTUAL SERVICES	01-15-00-0000-32-3900	0	0	0	0
ELECTION SERVICES	01-15-00-0000-32-3950	0	0	5,000	1,000
COMPUTER MAINT	01-15-00-0000-32-3980	2,547	3,073	3,000	2,700
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>181,492</b>	<b>77,183</b>	<b>62,200</b>	<b>63,300</b>
DEPARTMENTAL CAPITAL EXPENSE	01-15-00-0000-45-4500		568	500	0
<b>CAPITAL DETAIL</b>					
OFFICE EQUIPMENT			568	500	
<b>TOTAL</b>		<b>555,113</b>	<b>388,435</b>	<b>484,900</b>	<b>548,000</b>

EXPENDITURE DETAIL -- CITY ATTORNEY					
DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
MEDICAL INSURANCE	01-20-00-0000-31-1510	2,750	3,028	3,100	3,100
DENTAL	01-20-00-0000-31-1520	109	0	0	0
WORKER'S COMPENSATION	01-20-00-0000-31-1550	549	1,153	900	900
MEDICARE	01-20-00-0000-31-1560	415	891	900	900
RETIREMENT	01-20-00-0000-31-1600	3,877	7,425	12,800	13,500
PROFESSIONAL SERVICES	01-20-00-0000-32-1400	73,960	59,938	60,000	63,000
PRINTING	01-20-00-0000-32-2210	0	248	0	0
TELEPHONE	01-20-00-0000-32-2510	8	0	0	0
EQUIPMENT RENTAL	01-20-00-0000-32-2940	85	0	0	0
LITIGATION SERVICES	01-20-00-0000-32-3970	87,687	31,559	12,300	55,000
CODE ENFORCEMENT	01-20-00-0000-32-3971	54,290	24,732	75,000	25,000
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>223,730</b>	<b>128,974</b>	<b>165,000</b>	<b>161,400</b>
DEPARTMENTAL CAPITAL EXPENSE	01-20-00-0000-45-4500	0	0	0	0
<u>CAPITAL DETAIL</u>					
<b>TOTAL</b>		<b>223,730</b>	<b>128,974</b>	<b>165,000</b>	<b>161,400</b>

**EXPENDITURE DETAIL -- FINANCE**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR	01-25-00-0000-30-1110	253,107	270,333	208,600	223,500
SALARIES - OVERTIME	01-25-00-0000-30-1120	77	0	100	0
EXTRA HELP	01-25-00-0000-30-1300	0	0	0	0
<b>SUBTOTAL SALARIES</b>		<b>253,184</b>	<b>270,333</b>	<b>208,700</b>	<b>223,500</b>
INSURANCE - MEDICAL	01-25-00-0000-31-1510	24,178	24,857	45,600	32,000
INSURANCE - DENTAL	01-25-00-0000-31-1520	1,203	1,449	0	1,500
EMPLOYEE ASSISTANCE PROGRAM	01-25-00-0000-31-1530	504	384	500	500
CASH - FLEXIBLE BENEFITS	01-25-00-0000-31-1540	9,324	10,880	0	15,000
WORKER'S COMPENSATION	01-25-00-0000-31-1550	7,493	8,930	7,500	7,200
MEDICARE	01-25-00-0000-31-1560	2,375	2,720	3,000	3,300
LIFE INSURANCE	01-25-00-0000-31-1580	184	194	200	200
LONG TERM DISABILITY	01-25-00-0000-31-1590	3,354	3,379	2,200	2,400
RETIREMENT	01-25-00-0000-31-1600	28,207	33,418	43,700	47,700
UNEMPLOYMENT INSURANCE	01-25-00-0000-31-1700				
<b>SUBTOTAL BENEFITS</b>		<b>76,822</b>	<b>86,211</b>	<b>102,700</b>	<b>109,800</b>
PROFESSIONAL SERVICES	01-25-00-0000-32-1400	3,600	28,400	25,000	28,500
MEDICAL EXAMS	01-25-00-0000-32-1420	0	176	0	0
PERSONNEL RECRUITMENT	01-25-00-0000-32-1430	0	560	0	0
INSUR PREM:LIABILITY	01-25-00-0000-32-1840	3,206	3,877	5,900	8,500
INSUR PREM:PROPERTY	01-25-00-0000-32-1860	756	797	900	800
TRAVEL & MEETINGS	01-25-00-0000-32-1900	97	979	1,000	1,000
MEMBERSHIP & DUES	01-25-00-0000-32-2005	340	430	500	300
OFFICE SUPPLIES	01-25-00-0000-32-2100	4,328	3,300	3,400	3,400
PRINTING	01-25-00-0000-32-2210	550	1,027	500	500
SUBSCRIPTIONS, BOOKS	01-25-00-0000-32-2220	411	514	300	300
PUBLISHING	01-25-00-0000-32-2300	3,237	3,801	0	0
TELEPHONE	01-25-00-0000-32-2510	1,642	1,760	2,000	1,600
GAS & ELECTRIC	01-25-00-0000-32-2520	3,508	3,528	4,000	3,700
WATER	01-25-00-0000-32-2530	(138)	202	500	200
MILEAGE	01-25-00-0000-32-2800	3,193	3,318	3,200	3,200
COPIER SERVICE	01-25-00-0000-32-2930	1,430	3,080	2,800	3,300
EQUIPMENT RENTAL	01-25-00-0000-32-2940	120	132	200	200
TRAINING	01-25-00-0000-32-3400	574	75	800	800
EQUIPMENT MAINT	01-25-00-0000-32-3500	84	21	100	100
HOUSEHOLD SUPPLIES	01-25-00-0000-32-3600	386	445	400	400
ELECTION SERVICES	01-25-00-0000-32-3950	0	2,458	0	0
COMPUTER MAINT	01-25-00-0000-32-3980	4,783	7,660	6,800	13,400
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>32,107</b>	<b>66,540</b>	<b>58,300</b>	<b>70,200</b>
DEPARTMENTAL CAPITAL EXPENSE	01-25-00-0000-45-4500	0	462	0	0
<b>CAPITAL DETAIL</b>					
<b>TOTAL</b>		<b>362,113</b>	<b>423,546</b>	<b>369,700</b>	<b>403,500</b>

**EXPENDITURE DETAIL -- LAW ENFORCEMENT**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
INSUR PREM:PROPERTY	01-30-00-0000-32-1860	3,392	2,870	3,300	2,900
ARJIS	01-30-00-0000-32-2010	13,974	13,974	14,000	14,000
CAL ID	01-30-00-0000-32-2020	5,991	6,321	6,600	6,600
WATER	01-30-00-0000-32-2530	2,916	2,843	2,400	2,800
SAFETY PATROL	01-30-00-0000-32-3310	4,121	2,100	2,500	2,500
BIKE PATROL	01-30-00-0000-32-3350	2,652	1,226	3,000	3,000
RETIRED SENIOR VOLUNTEER PATROL	01-30-00-0000-32-3360	0	0	500	500
TRAINING (GANG TASK FORCE)	01-30-00-0000-32-3400	0	0	2,000	4,000
EQUIPMENT MAINT	01-30-00-0000-32-3500	0	8	0	0
800 MHz	01-30-00-0000-32-3803	90,936	93,152	92,000	94,000
CONTRACTUAL SERVICES	01-30-00-0000-32-3900	3,856,232	4,134,549	4,131,200	4,343,800
MEDICAL EXAMS	01-30-00-0000-32-3901	525	1,325	4,000	4,000
BOOKING FEES	01-30-00-0000-32-3985	48,664	57,904	60,000	60,000
<b>ANIMAL CONTROL</b>	01-30-00-0000-32-3986	129,023	152,495	150,000	157,700
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		4,158,426	4,468,767	4,471,500	4,695,800
DEPARTMENTAL CAPITAL EXPENSE	01-30-00-0000-45-4500		0	0	0
<u>CAPITAL DETAIL</u>					
<b>TOTAL</b>		4,158,426	4,468,767	4,471,500	4,695,800

**EXPENDITURE DETAIL -- FIRE**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - Fire	01-35-00-0000-30-1110	12,978	1,272,096	1,372,800	1,390,100
OVERTIME - SCHEDULED	01-35-00-0000-30-1120	0	321,546	94,500	98,000
OVERTIME - Fire	01-35-00-0000-30-1120	0	0	200,000	200,000
SALARIES - PART TIME - Fire	01-35-00-0000-30-1300	0	13,785	24,000	36,000
<b>SUBTOTAL SALARIES</b>		<b>12,978</b>	<b>1,607,427</b>	<b>1,691,300</b>	<b>1,724,100</b>
INSURANCE - MEDICAL - Fire	01-35-00-0000-31-1510	32,303	172,601	219,800	220,800
INSURANCE - DENTAL - Fire	01-35-00-0000-31-1520	0	6,223	0	6,500
EMPLOYEE ASSISTANCE PROGRAM - Fire	01-35-00-0000-31-1530	0	1,080	1,900	1,900
CASH - FLEXIBLE BENEFITS - Fire	01-35-00-0000-31-1540	0	22,282	0	23,000
UNIFORM ALLOWANCE - Fire	01-35-00-0000-31-1544	0	20,933	13,900	14,200
HOLIDAY PAY - Fire	01-35-00-0000-31-1545	0	27,611	37,200	60,300
PARAMEDIC RECERTIFICATION - Fire	01-35-00-0000-31-1546	0	16,800	22,800	16,800
EMT - DC INCENTIVE - Fire	01-35-00-0000-31-1547	0	6,000	0	6,000
EDUCATION AWARD - Fire	01-35-00-0000-31-1548	0	4,800	4,800	4,800
WORKER'S COMPENSATION - Fire	01-35-00-0000-31-1550	697	293,286	234,200	219,900
MEDICARE - Fire	01-35-00-0000-31-1560	45	12,082	15,600	16,900
LIFE INSURANCE - Fire	01-35-00-0000-31-1580	0	609	800	700
LONG TERM DISABILITY - Fire	01-35-00-0000-31-1590	0	91	200	200
RETIREMENT - Fire	01-35-00-0000-31-1600	0	334,472	416,300	435,100
UNEMPLOYMENT-Fire	01-35-00-0000-31-1700	0	0	0	0
<b>SUBTOTAL BENEFITS</b>		<b>33,045</b>	<b>918,870</b>	<b>967,500</b>	<b>1,027,100</b>
PROFESSIONAL SERVICES	01-35-00-0000-32-1400	0	19,965	21,000	23,000
DISPATCH SERVICES	01-35-00-0000-32-1410	0	78,263	95,500	97,000
MEDICAL EXAMINATIONS	01-35-00-0000-32-1420	0	733	3,500	3,000
PERSONNEL RECRUITMENT	01-35-00-0000-32-1430	179	980	1,000	1,000
INSURANCE -LIABILITY	01-35-00-0000-32-1840	0	3,176	22,000	31,900
INSURANCE-PROPERTY	01-35-00-0000-32-1860	0	3,100	3,600	3,200
LEASE PAYMENT (Fire truck & AMR Building)	01-35-00-0000-32-1870	0	0	0	96,800
LOAN PAYMENT	01-35-00-0000-32-1875	0	0	0	9,400
TRAVEL & MEETINGS	01-35-00-0000-32-1900	0	58	2,000	1,000
MEMBERSHIP & DUES	01-35-00-0000-32-2005	0	770	900	900
OFFICE SUPPLIES	01-35-00-0000-32-2100	0	2,869	2,400	2,100
PRINTING	01-35-00-0000-32-2210	0	0	0	300
SUBSCRIPTIONS, BOOKS	01-35-00-0000-32-2220	0	845	1,000	1,000
FUEL	01-35-00-0000-32-2410	0	12,523	13,000	22,400
VEHICLE REPAIRS	01-35-00-0000-32-2420	0	4,932	10,000	10,000
VEHICLE SUPPLIES	01-35-00-0000-32-2430	0	2,343	3,200	3,200
AMR FACILITIES EXPENSES	01-35-00-0000-32-2435	0	9,291	3,200	0
PHONE	01-35-00-0000-32-2510	432	2,263	4,500	3,100
GAS & ELECTRIC	01-35-00-0000-32-2520	0	13,451	15,000	15,300
WATER	01-35-00-0000-32-2530	0	2,316	2,100	2,800
COPIER RENTAL	01-35-00-0000-32-2930	0	2,966	2,500	2,800
TOOLS & SUPPLIES	01-35-00-0000-32-3010	0	1,175	8,000	8,000
MEDICAL SERVICES & SUPPLIES	01-35-00-0000-32-3035	0	7,752	8,000	10,500
TRAINING	01-35-00-0000-32-3400	0	9,634	25,000	27,000
EQUIPMENT MAINTENANCE	01-35-00-0000-32-3500	0	4,751	7,500	7,000
HOUSEHOLD SUPPLIES	01-35-00-0000-32-3600	0	2,432	2,300	3,000
UNIFORMS	01-35-00-0000-32-3710	0	4,200	12,500	12,000
DEPARTMENTAL EXPENDITURES	01-35-00-0000-32-3800	0	18,341	18,000	16,500
800 MHz RADIO SYSTEM REPAIRS/MAINT	01-35-00-0000-32-3803	0	1,419	5,000	5,000
CONTRACTUAL SERVICES	01-35-00-0000-32-3960	2,616,684	0	0	0
COMPUTER MAINTENANCE	01-35-00-0000-32-3980	0	5,442	7,600	12,300
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>2,617,295</b>	<b>215,990</b>	<b>300,300</b>	<b>431,500</b>
DEPARTMENTAL CAPITAL EXPENSE	01-35-00-0000-45-4500	8,296	9,336	90,000	0
<b>CAPITAL DETAIL</b>					
FIRE ENGINE				74,000	
STAFF VEHICLES			9,336	16,000	
<b>TOTAL</b>		<b>2,671,614</b>	<b>2,751,623</b>	<b>3,049,100</b>	<b>3,182,700</b>

**EXPENDITURE DETAIL -- COMMUNITY DEVELOPMENT**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR	01-40-00-0000-30-1110	302,925	249,759	264,000	300,200
SALARIES - OVERTIME	01-40-00-0000-30-1120	199	0	7,600	7,600
EXTRA HELP	01-40-00-0000-30-1300				
<b>SUBTOTAL SALARIES</b>		<b>303,124</b>	<b>249,759</b>	<b>271,600</b>	<b>307,800</b>
MEDICAL INSURANCE	01-40-00-0000-31-1510	29,920	25,455	32,200	28,700
DENTAL INSURANCE	01-40-00-0000-31-1520	1,318	783	0	800
EMPLOYEE ASSISTANCE PROGRAM	01-40-00-0000-31-1530	576	336	400	400
CASH - FLEXIBLE BENEFITS	01-40-00-0000-31-1540	5,619	4,784	0	5,000
WORKER'S COMPENSATION	01-40-00-0000-31-1550	12,681	8,409	15,900	16,300
MEDICARE	01-40-00-0000-31-1560	3,039	2,290	2,300	4,400
LIFE INSURANCE	01-40-00-0000-31-1580	178	132	100	100
LONG TERM DISABILITY	01-40-00-0000-31-1590	3,694	3,089	3,000	3,200
RETIREMENT	01-40-00-0000-31-1600	33,350	30,373	54,100	57,400
<b>SUBTOTAL BENEFITS</b>		<b>90,375</b>	<b>75,651</b>	<b>108,000</b>	<b>116,300</b>
PROFESSIONAL SERVICES	01-40-00-0000-32-1400	0	0	11,500	10,000
MEDICAL EXAMS	01-40-00-0000-32-1420	0	0	100	100
PERSONNEL RECRUITMENT	01-40-00-0000-32-1430	30	37	900	900
INSUR PREM:LIABILITY	01-40-00-0000-32-1840	4,965	6,005	7,400	10,700
INSUR PREM:PROPERTY	01-40-00-0000-32-1860	604	638	700	700
TRAVEL & MEETINGS	01-40-00-0000-32-1900	200	1,286	2,000	2,000
MEMBERSHIP & DUES	01-40-00-0000-32-2005	1,550	1,085	1,300	1,500
OFFICE SUPPLIES	01-40-00-0000-32-2100	3,555	3,961	4,500	3,500
PRINTING	01-40-00-0000-32-2210	1,400	1,782	2,500	2,000
SUBSCRIPTIONS, BOOKS	01-40-00-0000-32-2220	2,720	3,017	4,000	2,900
PUBLISHING	01-40-00-0000-32-2300	2,409	1,969	3,000	2,500
VEHICLE FUEL	01-40-00-0000-32-2410	547	159	100	300
VEHICLE REPAIRS	01-40-00-0000-32-2420	542	0	0	500
VEHICLE SUPPLIES	01-40-00-0000-32-2430	0	0	0	100
PHONE	01-40-00-0000-32-2510	2,841	2,345	2,500	2,000
GAS & ELECTRIC	01-40-00-0000-32-2520	3,508	3,528	4,000	3,700
WATER	01-40-00-0000-32-2530	(138)	202	700	200
MILEAGE	01-40-00-0000-32-2800	3,229	3,136	3,500	3,000
COPIER SERVICE	01-40-00-0000-32-2930	1,430	3,080	3,000	3,300
EQUIPMENT RENTAL	01-40-00-0000-32-2940	120	132	800	1,600
TRAINING	01-40-00-0000-32-3400	153	73	3,000	6,000
EQUIPMENT MAINTENANCE	01-40-00-0000-32-3500	207	21	500	500
HOUSEHOLD SUPPLIES	01-40-00-0000-32-3600	481	432	500	500
CONTRACT SERVICES - PLANNING	01-40-00-0000-32-3900	0	0	15,000	15,000
CONT SERV: PLAN CHECK/CONSULTATION	01-40-00-0000-32-3930	102,578	185,549	225,000	198,800
COMPUTER MAINT	01-40-00-0000-32-3980	7,089	8,779	9,400	7,300
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>140,020</b>	<b>227,216</b>	<b>305,900</b>	<b>279,600</b>
DEPARTMENTAL CAPITAL EXPENSE	01-40-00-0000-45-4500	481	0	0	0
<b>CAPITAL DETAIL</b>					
<b>TOTAL</b>		<b>534,000</b>	<b>552,626</b>	<b>685,500</b>	<b>703,700</b>

**EXPENDITURE DETAIL -- RECREATION SERVICES - RECREATION DIVISION**

DESCRIPTION	ACCOUNT NUMBER	FY 04	FY 05	FY 06	FY 07
		ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES - REGULAR - RECREATION	01-45-00-0000-30-1110	255,274	191,892	164,700	201,200
SALARIES - OVERTIME:RECREATION	01-45-00-0000-30-1120	5,035	4,298	7,500	7,500
PART TIME - RECREATION	01-45-00-0000-30-1300	104,642	87,853	143,500	123,000
<b>SUBTOTAL SALARIES</b>		<b>364,951</b>	<b>284,043</b>	<b>315,700</b>	<b>331,700</b>
MEDICAL INSURANCE - RECREATION	01-45-00-0000-31-1510	24,053	27,826	33,800	30,400
DENTAL INSURANCE - RECREATION	01-45-00-0000-31-1520	625	959	0	1,000
EMPLOYEE ASSISTANCE PROG - RECREATION	01-45-00-0000-31-1530	324	384	500	500
CASH - FLEX BENEFITS - RECREATION	01-45-00-0000-31-1540	9,526	6,730	0	7,000
WORKER'S COMP - RECREATION	01-45-00-0000-31-1550	35,571	22,222	19,400	18,200
MEDICARE / SOC SEC - RECREATION	01-45-00-0000-31-1560	7,246	6,902	11,100	11,400
LIFE INSURANCE - RECREATION	01-45-00-0000-31-1561	178	173	100	100
LONG TERM DISABILITY - RECREATION	01-45-00-0000-31-1590	3,238	2,697	1,600	2,400
RETIREMENT - RECREATION	01-45-00-0000-31-1600	33,698	31,280	40,900	44,300
UNEMPLOYMENT INSURANCE - RECREATION	01-45-00-0000-31-1700	916	19	0	0
<b>SUBTOTAL BENEFITS</b>		<b>115,375</b>	<b>99,192</b>	<b>107,400</b>	<b>115,300</b>
MEDICAL EXAMS - RECREATION	01-45-00-0000-31-1420	88	0	0	0
PERSONNEL RECRUITMENT - RECREATION	01-45-00-0000-32-1430	608	288	600	600
INSUR PREM:LIABILITY - RECREATION	01-45-00-0000-32-1840	10,433	12,620	17,600	25,600
INSUR PREM:PROPERTY - RECREATION	01-45-00-0000-32-1860	5,071	6,058	6,000	6,200
TRAVEL & MEETINGS - RECREATION	01-45-00-0000-32-1900	321	207	500	500
MEMBERSHIP & DUES - RECREATION	01-45-00-0000-32-2005	280	285	500	500
OFFICE SUPPLIES - RECREATION	01-45-00-0000-32-2100	8,131	6,249	5,000	5,000
PRINTING - RECREATION	01-45-00-0000-32-2210	5,692	2,788	3,500	3,500
SUBSCRIPTIONS, BOOKS - RECREATION	01-45-00-0000-32-2220	723	646	600	600
VEHICLE FUEL - RECREATION	01-45-00-0000-32-2410	11	0	100	100
VEHICLE REPAIRS - RECREATION	01-45-00-0000-32-2420	0	0	400	400
TELEPHONE - RECREATION	01-45-00-0000-32-2510	4,310	4,380	4,000	4,200
GAS & ELECTRIC - RECREATION	01-45-00-0000-32-2520	33,904	35,545	35,000	39,900
WATER - RECREATION	01-45-00-0000-32-2530	34,325	40,055	36,600	40,000
MILEAGE - RECREATION	01-45-00-0000-32-2800	1,679	3,000	3,000	3,000
COPIER RENTAL - RECREATION	01-45-00-0000-32-2930	1,430	3,080	2,600	3,300
EQUIPMENT RENTAL - RECREATION	01-45-00-0000-32-2940	120	132	300	300
TRAINING - RECREATION	01-45-00-0000-32-3400	394	60	1,000	1,000
EQUIPMENT MAINT - RECREATION	01-45-00-0000-32-3500	347	257	100	100
HOUSEHOLD SUPPLIES - RECREATION	01-45-00-0000-32-3600	9	162	200	200
CONTRACTUAL SERVICES - RECREATION	01-45-00-0000-32-3900	0	1,656	0	0
COMPUTER MAINT - RECREATION	01-45-00-0000-32-3980	4,692	4,725	5,600	3,500
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>112,568</b>	<b>122,194</b>	<b>123,200</b>	<b>138,500</b>
SENIOR CENTER RENTAL EXPENSE	01-45-00-0000-32-5710	1,121	1,069	1,500	2,500
COMMUNITY CENTER RENTAL EXPENSE	01-45-00-0000-32-5711	0	88	500	500
PROGRAMS - CENTER	01-45-00-0000-32-5805	963	1,639	1,000	1,000
PROGRAMS - SPECIAL EVENTS	01-45-00-0000-32-5815	56,139	25,157	48,000	53,000
PROGRAMS - DAY CAMP	01-45-00-0000-32-5825	4,038	3,960	8,000	13,000
PROGRAMS - YOUTH DROP-IN	01-45-00-0000-32-5830	1,667	1,511	1,500	1,500
PROGRAMS - YOUTH SPORTS	01-45-00-0000-32-5835	4,150	3,021	4,200	5,000
PROGRAMS - BASKETBALL	01-45-00-0000-32-5840	98	0	500	500
PROGRAMS - SOFTBALL	01-45-00-0000-32-5845	13,188	7,326	12,800	12,800
PROGRAMS - VOLLEYBALL	01-45-00-0000-32-5850	683	845	1,000	1,000
CLEAN-UP DAY	01-45-00-0000-32-5881	0	266	0	0
<b>SUBTOTAL PROGRAMS</b>		<b>82,047</b>	<b>44,882</b>	<b>79,000</b>	<b>90,800</b>
DEPARTMENTAL CAPITAL EXPENSE	01-45-00-0000-45-4500	551	2,404	0	0
<b>CAPITAL DETAIL</b>			<b>2,404</b>		
<b>TOTAL</b>		<b>675,492</b>	<b>552,715</b>	<b>625,300</b>	<b>676,300</b>

**EXPENDITURE DETAIL -- RECREATION SERVICES - FACILITIES DIVISION**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR:FACILITIES	01-45-04-0000-30-1110	99,444	85,690	121,200	128,611
SALARIES - OVERTIME:FACILITIES	01-45-04-0000-30-1120	220	214	1,500	1,500
EXTRA HELP - FACILITIES	01-45-04-0000-30-1300	0	15,167	14,580	15,889
<b>SUBTOTAL SALARIES</b>		<b>99,664</b>	<b>101,071</b>	<b>137,280</b>	<b>146,000</b>
MEDICAL INSURANCE - FACILITIES	01-45-04-0000-31-1510	14,520	17,701	28,600	21,900
DENTAL INSURANCE - FACILITIES	01-45-04-0000-31-1520	268	52	0	100
EMPLOYEE ASSISTANCE PROG-FACILITIES	01-45-04-0000-31-1530	360	120	200	200
CASH-FLEX BENEFITS - FACILITIES	01-45-04-0000-31-1540	3,115	661	0	700
WORKER'S COMP - FACILITIES	01-45-04-0000-31-1550	24,475	17,295	14,800	14,100
MEDICARE - FACILITIES	01-45-04-0000-31-1560	1,485	1,977	2,100	2,300
LIFE INSURANCE	01-45-04-0000-31-1580	93	72	100	100
LONG TERM DISABILITY - FACILITIES	01-45-04-0000-31-1590	1,089	604	700	800
RETIREMENT - FACILITIES	01-45-04-0000-31-1600	11,080	8,825	21,400	23,000
<b>SUBTOTAL BENEFITS</b>		<b>56,485</b>	<b>47,307</b>	<b>67,900</b>	<b>63,200</b>
MEDICAL EXAMS - FACILITIES	01-45-04-0000-32-1420	0	149	0	0
PERSONNEL RECRUIT/SELECT - FACILITIES	01-45-04-0000-32-1430	0	0	0	0
INSUR PREM: LIABILITY - FACILITIES	01-45-04-0000-32-1840	9,805	11,860	11,800	17,000
INSUR PREM: PROPERTY - FACILITIES	01-45-04-0000-32-1860	302	319	400	300
TRAVEL & MEETINGS - FACILITIES	01-45-04-0000-32-1900	48	0	0	0
MEMBERSHIP & DUES - FACILITIES	01-45-04-0000-32-2005	90	123	200	200
OFFICE SUPPLIES - FACILITIES	01-45-04-0000-32-2100	357	422	400	400
PRINTING - FACILITIES	01-45-04-0000-32-2210	285	19	0	0
VEHICLE FUEL-FACILITIES	01-45-04-0000-32-2410	1,320	1,247	1,200	2,100
VEHICLE REPAIRS-FACILITIES	01-45-04-0000-32-2420	2,611	1,332	3,500	3,500
TELEPHONE - FACILITIES	01-45-04-0000-32-2510	1,233	934	900	800
GAS & ELECTRIC - FACILITIES	01-45-04-0000-32-2520	3,366	3,666	4,000	3,700
WATER - FACILITIES	01-45-04-0000-32-2530	0	0	300	300
FACILITY MAINTENANCE SUPPLIES	01-45-04-0000-32-2710	11,716	8,595	9,500	9,500
FACILITY MAINT - JANITORIAL SUPPLIES	01-45-04-0000-32-2715	12,154	12,947	12,000	12,000
FACILITY MAINTENANCE SERVICES	01-45-04-0000-32-2720	4,078	3,062	8,000	16,000
MILEAGE - FACILITIES	01-45-04-0000-32-2800	275	0	0	0
COPIER RENTAL - FACILITIES	01-45-04-0000-32-2930	1,430	706	600	1,400
EQUIPMENT RENTAL - FACILITIES	01-45-04-0000-32-2940	96	285	500	500
TOOLS/SUPPLIES - FACILITIES	01-45-04-0000-32-3010	981	1,781	1,700	2,500
OTHER EXPENSE - FACILITIES	01-45-04-0000-32-3300	70	0	0	0
TRAINING - FACILITIES	01-45-04-0000-32-3400	45	11	200	200
EQUIPMENT MAINTENANCE - FACILITIES	01-45-04-0000-32-3500	1,004	1,511	500	500
HOUSEHOLD SUPPLIES - FACILITIES	01-45-04-0000-32-3600	0	59	100	100
PROTECTIVE CLOTHING - FACILITIES	01-45-04-0000-32-3700	809	646	1,500	1,500
CONTRACT SERVICES - FACILITIES	01-45-04-0000-32-3900	8,373	6,334	4,000	8,000
COMPUTER MAINT - FACILITIES	01-45-04-0000-32-3980	1,148	648	1,400	400
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>61,596</b>	<b>56,656</b>	<b>62,700</b>	<b>80,900</b>
DEPARTMENTAL CAPITAL EXPENSE	01-45-04-0000-45-4500	0	290	0	0
<b>CAPITAL DETAIL</b>					
<b>TOTAL</b>		<b>217,745</b>	<b>205,324</b>	<b>267,880</b>	<b>290,100</b>

**EXPENDITURE DETAIL -- PUBLIC WORKS - GROUNDS DIVISION**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR:GROUNDS	01-50-01-0000-30-1110	111,496	112,024	153,500	162,600
SALARIES - OVERTIME:GROUNDS	01-50-01-0000-30-1120	2,754	1,888	4,000	4,000
EXTRA HELP - GROUNDS	01-50-01-0000-30-1300	6,920	40,922	3,500	3,500
<b>SUBTOTAL SALARIES</b>		<b>121,170</b>	<b>154,834</b>	<b>161,000</b>	<b>170,100</b>
MEDICAL INSURANCE - GROUNDS	01-50-01-0000-31-1510	13,223	13,686	36,500	33,200
DENTAL INSURANCE - GROUNDS	01-50-01-0000-31-1520	1,045	1,096	0	1,100
EMPLOYEE ASSISTANCE PROG-GROUNDS	01-50-01-0000-31-1530	384	244	500	500
CASH-FLEX BENEFITS - GROUNDS	01-50-01-0000-31-1540	7,213	6,166	0	6,500
WORKER'S COMP - GROUNDS	01-50-01-0000-31-1550	28,386	34,679	26,800	25,300
MEDICARE - GROUNDS	01-50-01-0000-31-1560	1,905	4,114	2,600	2,700
LIFE INSURANCE - GROUNDS	01-50-01-0000-31-1580	104	103	200	200
LONG TERM DISABILITY - GROUNDS	01-50-01-0000-31-1590	1,254	1,135	1,400	1,600
RETIREMENT - GROUNDS	01-50-01-0000-31-1600	12,379	15,345	32,500	34,900
UNEMPLOYMENT	01-50-01-0000-31-1700	5,920	1,176	0	0
<b>SUBTOTAL BENEFITS</b>		<b>71,813</b>	<b>77,744</b>	<b>100,500</b>	<b>106,000</b>
MEDICAL EXAMS - GROUNDS	01-50-01-0000-32-1420	35	536	300	300
PERSONNEL RECRUIT/SELECT - GROUNDS	01-50-01-0000-32-1430	0	32	100	300
INSUR PREM: LIABILITY - GROUNDS	01-50-01-0000-32-1840	14,118	17,077	17,600	25,600
INSUR PREM: PROPERTY - GROUNDS	01-50-01-0000-32-1860	1,209	1,275	1,500	1,300
TRAVEL & MEETINGS - GROUNDS	01-50-01-0000-32-1900	240	527	1,000	1,500
MEMBERSHIP & DUES - GROUNDS	01-50-01-0000-32-2005	170	473	500	1,000
OFFICE SUPPLIES - GROUNDS	01-50-01-0000-32-2100	647	643	1,000	1,000
PRINTING - GROUNDS	01-50-01-0000-32-2210	285	19	0	0
SUBSCRIPTIONS, BOOKS - GROUNDS	01-50-01-0000-32-2220	282	117	200	300
VEHICLE FUEL-GROUNDS	01-50-01-0000-32-2410	4,507	5,764	4,000	9,500
VEHICLE REPAIRS-GROUNDS	01-50-01-0000-32-2420	2,683	6,462	2,500	2,500
TELEPHONE - GROUNDS	01-50-01-0000-32-2510	2,383	2,004	2,500	1,500
GAS & ELECTRIC - GROUNDS	01-50-01-0000-32-2520	4,608	3,515	4,500	3,100
WATER - GROUNDS	01-50-01-0000-32-2530	29,833	32,083	32,000	39,400
GROUNDS MAINTENANCE SUPPLIES	01-50-01-0000-32-2730	20,453	13,213	10,000	10,000
GROUNDS:GRAFITTI CLEANUP	01-50-01-0000-32-2750	1,456	1,960	1,000	2,000
MILEAGE - GROUNDS	01-50-01-0000-32-2800	275	0	0	300
COPIER RENTAL - GROUNDS	01-50-01-0000-32-2930	1,430	706	1,000	1,400
EQUIPMENT RENTAL - GROUNDS	01-50-01-0000-32-2940	250	177	500	500
TOOLS/SUPPLIES - GROUNDS	01-50-01-0000-32-3010	4,638	10,056	5,000	7,000
OTHER EXPENSES - GROUNDS	01-50-01-0000-32-3300	936	672	3,000	0
TRAFFIC SAFETY EQUIP - GROUNDS	01-50-01-0000-32-3304	0	0	500	500
HERBICIDES & PESTICIDES - GROUNDS	01-50-01-0000-32-3305	1,244	1,507	1,500	1,500
TRAINING - GROUNDS	01-50-01-0000-32-3400	998	1,205	1,500	1,500
EQUIPMENT MAINTENANCE - GROUNDS	01-50-01-0000-32-3500	5,026	4,069	3,500	3,500
HOUSEHOLD SUPPLIES - GROUNDS	01-50-01-0000-32-3600	0	151	500	500
PROTECTIVE CLOTHING - GROUNDS	01-50-01-0000-32-3700	2,246	2,787	2,500	4,000
CONTRACT SERVICES - GROUNDS	01-50-01-0000-32-3900	60,725	66,194	50,000	45,000
TREE TRIMMING - GROUNDS	01-50-01-0000-32-3924	2,180	18,910	2,000	5,000
COMPUTER MAINT - GROUNDS	01-50-01-0000-32-3980	1,253	648	1,500	700
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>164,110</b>	<b>192,782</b>	<b>151,700</b>	<b>170,700</b>
DEPARTMENTAL CAPITAL EXPENSE	01-50-01-0000-45-4500	0	0	0	0
<b>CAPITAL DETAIL</b>					
<b>TOTAL</b>		<b>357,093</b>	<b>425,360</b>	<b>413,200</b>	<b>446,800</b>

**EXPENDITURE DETAIL -- PUBLIC WORKS - STREETS DIVISION**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR:STREETS	01-50-02-0000-30-1110	283,102	227,440	240,500	261,500
SALARIES - OVERTIME:STREETS	01-50-02-0000-30-1120	7,428	11,731	18,000	18,000
EXTRA HELP	01-50-02-0000-30-1300	3,094	885	0	0
<b>SUBTOTAL SALARIES</b>		<b>293,624</b>	<b>240,056</b>	<b>258,500</b>	<b>279,500</b>
MEDICAL INSURANCE - STREETS	01-50-02-0000-31-1510	24,813	24,039	51,000	37,900
DENTAL INSURANCE - STREETS	01-50-02-0000-31-1520	2,056	2,051	0	2,100
EMPLOYEE ASSISTANCE PROGRAM	01-50-02-0000-31-1530	612	492	600	600
CASH-FLEX BENEFITS - STREETS	01-50-02-0000-31-1540	10,913	11,497	0	15,000
WORKER'S COMP - STREETS	01-50-02-0000-31-1550	68,946	52,673	42,300	41,000
MEDICARE - STREETS	01-50-02-0000-31-1560	3,513	2,711	2,800	3,000
LIFE INSURANCE	01-50-02-0000-31-1580	260	213	200	200
LONG TERM DISABILITY	01-50-02-0000-31-1590	3,173	2,445	2,400	2,700
RETIREMENT - STREETS	01-50-02-0000-31-1600	31,509	27,551	50,900	56,100
UNEMPLOYMENT INSURANCE	01-50-02-0000-31-1700	0	4,510	0	0
<b>SUBTOTAL BENEFITS</b>		<b>145,795</b>	<b>128,182</b>	<b>150,200</b>	<b>158,600</b>
MEDICAL EXAMS	01-50-02-0000-32-1420	120	576	500	500
PERSONNEL RECRUITMENT	01-50-02-0000-32-1430	0	566	600	1,000
INSUR PREM:LIABILITY	01-50-02-0000-32-1840	24,450	29,574	30,900	44,700
INSUR PREM:PROPERTY	01-50-02-0000-32-1860	1,144	661	800	700
TRAVEL & MEETINGS	01-50-02-0000-32-1900	970	1,174	3,000	4,000
MEMBERSHIP & DUES	01-50-02-0000-32-2005	195	258	800	1,000
OFFICE SUPPLIES	01-50-02-0000-32-2100	2,686	2,599	2,000	2,000
PRINTING	01-50-02-0000-32-2210	285	19	0	0
SUBSCRIPTIONS/BOOKS - STREETS	01-50-02-0000-32-2220	201	55	200	500
VEHICLE - FUEL	01-50-02-0000-32-2410	7,409	8,710	10,000	13,400
VEHICLE - REPAIRS	01-50-02-0000-32-2420	6,952	13,702	12,000	20,000
TELEPHONE - STREETS	01-50-02-0000-32-2510	3,579	2,510	2,500	2,500
TRAFFIC SIGNAL ENERGY	01-50-02-0000-32-2520	32,691	38,755	35,000	31,500
WATER - STREETS	01-50-02-0000-32-2530	12,233	13,219	10,200	17,400
STREETS:GRAFITTI CLEANUP	01-50-02-0000-32-2750	2,797	2,043	2,000	2,000
MILEAGE	01-50-02-0000-32-2800	825	0	0	0
COPIER SERVICE	01-50-02-0000-32-2930	1,430	706	700	1,400
EQUIPMENT RENTAL - EXTERNAL	01-50-02-0000-32-2940	8,467	11,357	8,000	16,000
TOOLS/SUPPLIES - STREETS	01-50-02-0000-32-3010	3,798	5,037	5,000	6,000
TRAFFIC SIGNAL MAINTENANCE	01-50-02-0000-32-3100	50,538	38,408	40,000	40,000
OTHER EXPENSES	01-50-02-0000-32-3300	2,825	866	2,000	0
SURFACING MATERIALS	01-50-02-0000-32-3301	50,833	34,676	40,000	40,000
TRAFFIC SIGNS	01-50-02-0000-32-3302	10,603	8,920	10,000	10,000
PAVEMENT MARKINGS	01-50-02-0000-32-3303	1,590	2,077	2,000	3,000
TRAFFIC SAFETY EQUIPMENT	01-50-02-0000-32-3304	3,817	2,303	2,500	2,500
HERBICIDES/PESTICIDES	01-50-02-0000-32-3305	288	0	0	0
TRAINING - STREETS	01-50-02-0000-32-3400	1,577	926	2,500	2,500
EQUIPMENT MAINTENANCE - STREETS	01-50-02-0000-32-3500	6,153	9,305	7,500	10,000
HOUSEHOLD SUPPLIES	01-50-02-0000-32-3600	0	282	500	500
PROTECTIVE CLOTHING - STREETS	01-50-02-0000-32-3700	3,342	5,292	5,000	6,500
CONTRACT SERVICES	01-50-02-0000-32-3900	4,450	7,830	1,000	1,000
STREET SWEEPING	01-50-02-0000-32-3921	30,897	31,044	25,000	25,000
DEAD ANIMAL REMOVAL	01-50-02-0000-32-3923	1,380	1,356	1,300	1,300
STREET TREE TRIMMING	01-50-02-0000-32-3924	5,450	3,079	0	0
SIDEWALK REPAIR	01-50-02-0000-32-3925	6,250	0	0	0
COMPUTER MAINT	01-50-02-0000-32-3980	1,326	1,297	2,000	1,100
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>291,551</b>	<b>279,182</b>	<b>265,500</b>	<b>308,000</b>
DEPARTMENTAL CAPITAL EXPENSE	01-50-02-0000-45-4500	308	11,095	25,000	0
<b>CAPITAL DETAIL</b>					
CONCRETE MILLING TEETH				3,000	
GUARDRAIL				20,000	
JACK HAMMER				2,000	
<b>TOTAL</b>		<b>731,278</b>	<b>658,515</b>	<b>699,200</b>	<b>746,100</b>

**EXPENDITURE DETAIL -- PUBLIC WORKS - SANITATION DIVISION**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR:SANITATION	01-50-03-0000-30-1110			94,300	104,800
SALARIES - OVERTIME:SANITATION	01-50-03-0000-30-1120			5,000	10,000
EXTRA HELP-SANITATION	01-50-03-0000-30-1300			0	0
<b>SUBTOTAL SALARIES</b>		0	0	99,300	114,800
MEDICAL INSURANCE - SANI	01-50-03-0000-31-1510			21,900	20,000
DENTAL INSURANCE - SANI	01-50-03-0000-31-1520			0	100
EMPLOYEE ASSISTANCE PROGRAM	01-50-03-0000-31-1530			300	300
CASH-FLEX BENEFITS - SANI	01-50-03-0000-31-1540			0	3,500
WORKER'S COMP - SANI	01-50-03-0000-31-1550			16,300	16,700
MEDICARE - SANI	01-50-03-0000-31-1560			1,400	1,700
LIFE INSURANCE	01-50-03-0000-31-1580			100	100
LONG TERM DISABILITY	01-50-03-0000-31-1590			900	1,100
RETIREMENT - SANI	01-50-03-0000-31-1600			19,900	22,500
UNEMPLOYMENT INSURANCE	01-50-03-0000-31-1700			0	0
<b>SUBTOTAL BENEFITS</b>		0	0	60,800	66,000
MEDICAL EXAMS	01-50-03-0000-32-1420			600	600
PERSONNEL RECRUITMENT	01-50-03-0000-32-1430			600	600
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		0	0	1,200	1,200
<b>TOTAL</b>		0	0	161,300	182,000

**EXPENDITURE DETAIL -- PUBLIC WORKS - ENGINEERING DIVISION**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
SALARIES - REGULAR:ENGINEERING	01-55-00-0000-30-1110	316,759	337,362	370,500	362,500
SALARIES - OVERTIME:ENGINEERING	01-55-00-0000-30-1120	295	39	2,500	2,500
EXTRA HELP - ENGINEERING	01-55-00-0000-30-1300	0	3,602	13,100	13,000
<b>SUBTOTAL SALARIES</b>		<b>317,054</b>	<b>341,003</b>	<b>386,100</b>	<b>378,000</b>
MEDICAL INSURANCE - ENGINEERING	01-55-00-0000-31-1510	26,981	27,434	43,700	44,100
DENTAL INSURANCE - ENGINEERING	01-55-00-0000-31-1520	821	1,304	0	1,500
EMPLOYEE ASSISTANCE PROG-ENGINEERING	01-55-00-0000-31-1530	516	326	500	500
CASH-FLEX BENEFITS - ENGINEERING	01-55-00-0000-31-1540	3,991	6,300	0	7,000
WORKER'S COMP - ENGINEERING	01-55-00-0000-31-1550	21,765	19,830	20,400	17,600
MEDICARE - ENGINEERING	01-55-00-0000-31-1560	4,631	5,345	6,500	6,300
LIFE INSURANCE	01-55-00-0000-31-1580	178	184	200	200
LONG TERM DISABILITY - ENGINEERING	01-55-00-0000-31-1590	2,988	3,978	4,300	4,100
RETIREMENT - ENGINEERING	01-55-00-0000-31-1600	35,324	41,935	77,800	77,400
UNEMPLOYMENT INSURANCE	01-55-00-0000-31-1700	0	0	0	0
<b>SUBTOTAL BENEFITS</b>		<b>97,195</b>	<b>106,636</b>	<b>153,400</b>	<b>158,700</b>
PROFESSIONAL SERVICES - ENGINEERING	01-55-00-0000-32-1400	(329)	4,380	13,400	10,000
STORMWATER PROGRAM IMPLEMENTATION	01-55-00-0000-32-1401	52,206	44,739	500	1,000
MEDICAL EXAMS - ENGINEERING	01-55-00-0000-32-1420	171	88	200	200
PERSONNEL RECRUIT/SELECT - ENGINEERING	01-55-00-0000-32-1430	922	513	1,000	1,000
INSUR PREM: LIABILITY - ENGINEERING	01-55-00-0000-32-1840	5,484	6,633	8,800	12,800
INSUR PREM: PROPERTY - ENGINEERING	01-55-00-0000-32-1860	890	797	900	800
TRAVEL & MEETINGS - ENGINEERING	01-55-00-0000-32-1900	3,164	1,971	2,000	2,500
MEMBERSHIP & DUES - ENGINEERING	01-55-00-0000-32-2005	503	427	700	700
OFFICE SUPPLIES - ENGINEERING	01-55-00-0000-32-2100	3,792	4,951	3,000	3,000
PRINTING - ENGINEERING	01-55-00-0000-32-2210	1,085	726	3,000	3,000
SUBSCRIPTIONS, BOOKS - ENGINEERING	01-55-00-0000-32-2220	2,017	397	1,000	1,000
VEHICLE FUEL-ENGINEERING	01-55-00-0000-32-2410	381	284	1,000	1,000
VEHICLE REPAIRS-ENGINEERING	01-55-00-0000-32-2420	948	804	1,000	1,000
TELEPHONE - ENGINEERING	01-55-00-0000-32-2510	5,300	4,561	6,000	4,900
GAS & ELECTRIC - ENGINEERING	01-55-00-0000-32-2520	3,508	3,528	4,000	3,700
WATER - ENGINEERING	01-55-00-0000-32-2530	(138)	202	700	200
MILEAGE - ENGINEERING	01-55-00-0000-32-2800	2,519	3,119	3,000	4,000
COPIER SERVICE - ENGINEERING	01-55-00-0000-32-2930	1,430	3,080	2,600	3,300
EQUIPMENT RENTAL - ENGINEERING	01-55-00-0000-32-2940	389	132	500	500
TOOLS/SUPPLIES - ENGINEERING	01-55-00-0000-32-3010	267	286	500	500
MISCELLANEOUS - ENGINEERING	01-55-00-0000-32-3300	141	40	0	0
TRAINING - ENGINEERING	01-55-00-0000-32-3400	458	50	2,000	2,000
EQUIPMENT MAINTENANCE - ENGINEERING	01-55-00-0000-32-3500	22	21	300	300
HOUSEHOLD SUPPLIES - ENGINEERING	01-55-00-0000-32-3600	331	433	300	300
PROTECTIVE CLOTHING - ENGINEERING	01-55-00-0000-32-3700	97	500	500	500
CONTRACT SERVICES - ENGINEERING	01-55-00-0000-32-3900	0	0	0	0
TRAFFIC ADVISORY COMMITTEE SUPPORT	01-55-00-0000-32-3902	5,451	0	500	500
DEVELOPMENT SUPPORT	01-55-00-0000-32-3903	19,060	5,996	2,000	2,000
SIDEWALK REPAIR	01-55-00-0000-32-3925	8,029	30,911	20,000	17,500
STORM DRAIN REPAIR	01-55-00-0000-32-3926	10,542	31,659	20,000	17,500
COMPUTER MAINT - ENGINEERING	01-55-00-0000-32-3980	3,763	4,371	3,800	3,300
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>132,403</b>	<b>155,600</b>	<b>103,200</b>	<b>99,000</b>
DEPARTMENTAL CAPITAL EXPENSE	01-55-00-0000-45-4500	481	1060	0	0
<b>CAPITAL DETAIL</b>					
<b>TOTAL</b>		<b>547,133</b>	<b>604,299</b>	<b>642,700</b>	<b>635,700</b>

# GAS TAX FUND - 02

		<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
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<b>BEGINNING FUND BALANCE - July 1</b>			0	0	0
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<b><u>REVENUES</u></b>					
Highway Users Tax:					
Section 2105	5102		159,169	159,300	<b>159,000</b>
Section 2106	5105		110,313	107,500	<b>110,000</b>
Section 2107	5110		211,468	208,000	<b>210,000</b>
Section 2107.5	5115		6,000	6,000	<b>6,000</b>
Transfer from Sanitation District	5930		230,613	236,800	<b>109,400</b>
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<b>TOTAL RESOURCES:</b>			717,563	717,600	<b>\$ 594,400</b>
<hr/>					
<b><u>EXPENDITURES</u></b>					
Transfer to General Fund	5935		717,563	717,600	<b>594,400</b>
<hr/>					
<b>TOTAL EXPENDITURES:</b>			717,563	717,600	<b>\$ 594,400</b>
<hr/>					
<b>ENDING FUND BALANCE - June 30</b>			0	0	0
<hr/>					

# STREET CONSTRUCTION RESERVE FUND - 03

	<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			0	0
<b><u>REVENUES</u></b>				
Transfer From General Fund to meet MOE requirement of \$163,300 if needed	5935			11,700
<b>TOTAL RESOURCES:</b>			0 \$	11,700
<b><u>EXPENDITURES</u></b>				
Street Repairs & Maintenance	3800			11,700
<b>TOTAL EXPENDITURES:</b>			0 \$	11,700
<b>ENDING FUND BALANCE - June 30</b>			0	0

# LIBRARY FUND - 04

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			0 \$	<b>15,300</b>
<b><u>REVENUES</u></b>				
Thren Trust Interest	5600		15,000	<b>15,000</b>
Interest	5600		300	<b>900</b>
<b>TOTAL RESOURCES:</b>			15,300 \$	<b>31,200</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES:</b>			0	<b>0</b>
<b>ENDING FUND BALANCE - June 30</b>			15,300 \$	<b>31,200</b>

# PARKLAND DEDICATION ORDINANCE (PLDO) FUND - 05

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			2,400	<b>0</b>
Adjustment to estimate Fund Balance				<b>3,000</b>
<b><u>REVENUES</u></b>				
Development Fees	6400		1,500	<b>1,500</b>
Interest	5600		100	<b>100</b>
<b>TOTAL RESOURCES:</b>			4,000 \$	<b>4,600</b>
<b><u>EXPENDITURES</u></b>				
Park Improvements	3800		4,000	<b>4,600</b>
<b>TOTAL EXPENDITURES:</b>			4,000 \$	<b>4,600</b>
<b>ENDING FUND BALANCE - June 30</b>			0	<b>0</b>

# GENERAL RESERVE FUND - 06

		<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>				1,253,800	\$ 1,345,800
Adjustment to estimate Fund Balance					35,000
<b><u>REVENUES</u></b>					
Loan Repayment from CDA	0018			100,000	100,000
Interest Payment from CDA	5600			125,000	175,000
Interest	5600			25,000	55,200
<b>TOTAL REVENUES:</b>				250,000	330,200
<b><u>PERMANENT RESERVES</u></b>					
General Liability				100,000	100,000
Accumulated Leave Time Reserve				100,000	150,000
<b><u>EQUIPMENT RESERVES</u></b>					
To Purchase New and/or Replacement Equipment					50,000
<b>TOTAL RESERVES:</b>				200,000	300,000
<b>TOTAL RESOURCES:</b>				1,303,800	\$ 1,411,000
<b><u>EXPENDITURES</u></b>					
Vacation Pay Off	1150			45,000	45,000
Self Insurance - Claims	1835			50,000	50,000
Network Computer System Enhancement	3805			13,000	10,000
Sound System for Community Center	4600			10,000	0
General Facility Improvements	4700			25,000	40,000
Housing Element	7300			15,000	15,000
<b><u>Capital Purchases</u></b>					
Lighting Retrofit	1001,3,4,5,6,8-4700			0	16,000
City Hall Carpeting	1001-4700			0	30,000
CITY MGR- Office Equipment	15-4500			0	500
FIRE-Generator Repair	35-4500			0	2,000
FIRE-Mattress Replacements	35-4500			0	3,500
FIRE-Match Funds-FA Grant:Exhaust System	35-4500			0	10,000
FIRE-Defibrillator	35-4500			0	15,000
<b>TOTAL EXPENDITURES:</b>				158,000	\$ 237,000
<b>ENDING FUND BALANCE - June 30</b>				1,345,800	\$ 1,474,000

# SUPPLEMENTAL LAW ENFORCEMENT FUND - 07

## Citizen's Option for Public Safety (COPS)

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			0	0
<b><u>REVENUES</u></b>				
Annual Allocation	5900		100,000	100,000
Interest	5600		1,500	2,000
<b>TOTAL RESOURCES:</b>			101,500 \$	102,000
<b><u>EXPENDITURES</u></b>				
Transfer to General Fund	5935		101,500	102,000
<b>TOTAL EXPENDITURES:</b>			101,500 \$	102,000
<b>ENDING FUND BALANCE - June 30</b>			0	0

## GRANT FUND - 08

		<i>FY 04</i> <b>ACTUAL</b>	<i>FY 05</i> <b>ACTUAL</b>	<i>FY 06</i> <b>BUDGET</b>	<i>FY 07</i> <b>BUDGET</b>
<b>BEGINNING FUND BALANCE - July 1</b>				190,000	<b>0</b>
Adjustment to estimate Fund Balance					<b>40,000</b>
<b><u>REVENUES</u></b>					
Grant Revenues & Reimbursements	5300			140,000	<b>324,000</b>
Interest	5600			10,000	<b>1,600</b>
<b>TOTAL RESOURCES:</b>				340,000	<b>\$ 365,600</b>
<b><u>EXPENDITURES</u></b>					
LLEBG - Bike Patrol	3350			15,000	<b>12,000</b>
Irrigation Upgrade Grant	3800			0	<b>30,000</b>
Beverage Container Recycling	3815			26,000	<b>28,600</b>
OTS Speeders Grant	3904			50,000	<b>50,000</b>
CLEEP-Law Enforcement High Technology	3905			84,000	<b>0</b>
Homeland Security Grant	3910			20,000	<b>20,000</b>
UASI-Urban Area Security Initiative	3911			10,000	<b>10,000</b>
Misc Fire Department Grants	3935			30,000	<b>30,000</b>
Fire Act Grant - Exhaust System & Excercise Equi	3935			0	<b>100,000</b>
Massachusetts Interconnect-PhaseIV	8533			85,000	<b>72,000</b>
Used Oil-12th Cycle	90-3809			8,000	<b>1,000</b>
Tmsfr to Gen.Fund-Homeland Sec.-Fire Dept extra help	5935			12,000	<b>12,000</b>
<b>TOTAL EXPENDITURES:</b>				340,000	<b>\$ 365,600</b>
<b>ENDING FUND BALANCE - June 30</b>				0	<b>0</b>

# COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

## FUND - 09

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			0 \$	<b>19,100</b>
Adjustment to estimate Fund Balance				<b>(19,100)</b>
<b><u>REVENUES</u></b>				
31st - 33rd Year Grant Reimbursement	6100		399,100	<b>9,400</b>
<b>TOTAL RESOURCES:</b>			399,100 \$	<b>9,400</b>
<b><u>EXPENDITURES</u></b>				
Fair Housing & Marketing (32nd)	3800		9,200	<b>9,400</b>
Senior Center ADA Door Project (32nd)	3800		4,000	
Street Improvements (32nd - 33rd)	8200		366,800	
<b>TOTAL EXPENDITURES:</b>			380,000 \$	<b>9,400</b>
<b>ENDING FUND BALANCE - June 30</b>			19,100	<b>0</b>

# TRANSIT DEVELOPMENT ACT (TDA) FUND - 10

## TRANSIT ARTICLE 4

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			237,300	\$ 62,000
Adjustment to estimate Fund Balance				201,400
<b>REVENUES</b>				
MTS Annual Allocation	6210		121,200	121,200
Interest	5600		7,000	10,500
<b>TOTAL RESOURCES:</b>			365,500	\$ 395,100
<b>EXPENDITURES</b>				
Trolley Corridor Landscape Maintenance	4118		75,400	84,400
Trolley Facility Repair & Maintenance	4119		105,900	123,300
Bus Shelter Repair & Maintenance	4120		53,200	45,600
Transfer to General Fund - Administration	5935		13,020	13,020
Transfer to General Fund - Operations	5935		55,980	55,980
<b>TOTAL EXPENDITURES:</b>			303,500	\$ 322,300
<b>ENDING FUND BALANCE - June 30</b>			62,000	\$ 72,800

# TRANSIT DEVELOPMENT ACT (TDA) - FUND 13

## BICYCLE & PEDESTRIAN ARTICLE 3

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			8,700 \$	<b>8,700</b>
Adjustment to estimate Fund Balance				<b>16,200</b>
<b><u>REVENUES</u></b>				
SANDAG Reimbursements	6210		56,200	<b>3,500</b>
<b>TOTAL RESOURCES:</b>			64,900 \$	<b>28,400</b>
<b><u>EXPENDITURES</u></b>				
Bikeway Master Plan Update	8118		13,000	<b>3,500</b>
Broadway Mid-Block Lighted Crosswalk	8301		33,000	<b>0</b>
Central Sidewalks (Main to Massachusetts)	8315		10,200	<b>0</b>
<b>TOTAL EXPENDITURES:</b>			56,200 \$	<b>3,500</b>
<b>ENDING FUND BALANCE - June 30</b>			8,700 \$	<b>24,900</b>

# TRANSNET FUND - 14

## STREET CONSTRUCTION

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			1,202,400	\$ 186,200
Adjustment to estimate Fund Balance				990,000
<b>REVENUES</b>				
Annual Allocation	5150		704,000	770,000
Interest	5600		30,000	47,000
<b>TOTAL RESOURCES:</b>			1,936,400	\$ 1,993,200
<b>EXPENDITURES</b>				
<i>Street Improvements LG 04</i>				
ADA Ramps	3925		50,000	50,000
Street Management Equipment	4500		200,000	100,000
Pavement Management System	8034		15,000	15,000
Civil Engineering Services	8040		45,000	70,000
Traffic Engineering Services	8051		10,000	10,000
Broadway Median Enhancement	8100		50,000	25,000
2006 Street Resurfacing - Federal Blvd	8200		300,000	300,000
2006 Street Resurfacing - Lemon Grove Ave	8200		300,000	300,000
Annual Street Striping	8251		65,000	65,000
Mid-Block Lighted Crosswalk	8301		60,000	0
Sidewalks - Canton Street	8314		2,000	0
Sidewalks (SR2S) - Central Avenue	8315		35,700	0
Street Drainage Repair Projects	8400		50,000	50,000
Broadway/Massachusetts Storm Drain	8414		65,000	0
Canton/Glencoe Storm Drain	8417		200,000	0
<i>Traffic Signal Upgrades-LG 06</i>				
Traffic Signal Upgrades	8500		100,000	100,000
Traffic Signal Interconnect - Phase IV	8533		15,000	15,000
Transfer to City for Administration	5935		187,500	85,000
<b>TOTAL EXPENDITURES:</b>			1,750,200	\$ 1,185,000
<b>ENDING FUND BALANCE - June 30</b>			186,200	\$ 808,200

# TRAFFIC CONGESTION RELIEF FUND - 17

## AB2928-Prop 42

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			0	0
<b><u>REVENUES</u></b>				
Annual Allocation	5900		126,900	105,800
Interest	5600		3,000	2,100
<b>TOTAL RESOURCES:</b>			129,900	\$ 107,900
<b><u>EXPENDITURES</u></b>				
Street Improvements	8200		79,900	70,000
Equipment	4500		50,000	12,900
Concrete Milling Teeth	4500		0	3,000
Guardrail	4500		0	20,000
Jack Hammer	4500		0	2,000
<b>TOTAL EXPENDITURES:</b>			129,900	\$ 107,900
<b>ENDING FUND BALANCE - June 30</b>			0	0

# HOUSEHOLD HAZARDOUS WASTE FUND - 21

## AB939

	<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			61,200	\$ 63,200
Adjustment to estimate Fund Balance				
<b><u>REVENUES</u></b>				
AB939 Fees	5900		25,000	<b>25,000</b>
Interest	5600		2,000	<b>3,000</b>
<b>TOTAL RESOURCES:</b>			88,200	\$ <b>91,200</b>
<b><u>EXPENDITURES</u></b>				
General Expenditure	3800		5,000	<b>5,000</b>
Contractual Services	3900		20,000	<b>20,000</b>
<b>TOTAL EXPENDITURES:</b>			25,000	\$ <b>25,000</b>
<b>ENDING FUND BALANCE - June 30</b>			63,200	\$ <b>66,200</b>

# WILDFLOWER ASSESSMENT DISTRICT FUND - 22

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			0	0
<b><u>REVENUES</u></b>				
Annual Assessment Revenue	5001		7,000	7,000
Interest	5600		0	0
<b>TOTAL RESOURCES:</b>			7,000 \$	7,000
<b><u>EXPENDITURES</u></b>				
General Expenditure	3800		7,000	7,000
<b>TOTAL EXPENDITURES:</b>			7,000 \$	7,000
<b>ENDING FUND BALANCE - June 30</b>			0	0

# SERIOUS TRAFFIC OFFENDER PROGRAM FUND - 23 (STOP)

	<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			19,500	\$ 25,400
Adjustment to estimate Fund Balance				
<b><u>REVENUES</u></b>				
Impound Fee Share	5900		20,000	20,000
Interest	5600		900	1,400
<b>TOTAL RESOURCES:</b>			40,400	\$ 46,800
<b><u>EXPENDITURES</u></b>				
General Expenditure	3800		15,000	20,000
<b>TOTAL EXPENDITURES:</b>			15,000	\$ 20,000
<b>ENDING FUND BALANCE - June 30</b>			25,400	\$ 26,800

## SELF-INSURED RESERVE FUND - 25

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			475,700	\$ 843,100
Adjustment to estimate Fund Balance				
<b><u>REVENUES</u></b>				
Worker's Compensation from Gen Fund Payroll	5900		412,000	<b>391,600</b>
Interest	5600		20,500	<b>41,600</b>
<b>TOTAL RESOURCES:</b>			908,200	<b>\$ 1,276,300</b>
<b><u>EXPENDITURES</u></b>				
Professional Services	1400		25,000	<b>25,000</b>
Insurance	1550		37,600	<b>40,000</b>
Claims	1830		2,500	<b>5,000</b>
<b>TOTAL EXPENDITURES:</b>			65,100	<b>\$ 70,000</b>
<b>ENDING FUND BALANCE - June 30</b>			843,100	<b>\$ 1,206,300</b>

## STORM WATER PROGRAM FUND - 26

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	<i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			0 \$	<b>100</b>
Adjustment to estimate Fund Balance				<b>(5,000)</b>
 <b><u>REVENUES</u></b>				
Storm Water Fees	5907-8-9		150,000	<b>150,000</b>
Interest	5600			
 <b>TOTAL RESOURCES:</b>			150,000 \$	<b>145,100</b>
 <b><u>EXPENDITURES</u></b>				
Permit Fees	2005		10,900	<b>12,000</b>
Consulting Services (Monitoring)	3901		44,000	<b>48,000</b>
Street Sweeping	3921		15,000	<b>16,500</b>
Transfer to City for Admin. & Operations	5935		80,000	<b>88,200</b>
 <b>TOTAL EXPENDITURES:</b>			149,900 \$	<b>164,700</b>
 <b>ENDING FUND BALANCE - June 30</b>			100 \$	<b>(19,600)</b>

# LEMON GROVE ROADWAY LIGHTING DISTRICT

FISCAL YEAR 2006-07

## GENERAL BENEFIT FUND - 11

		<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			6,134	350	<b>0</b>
Adjustment to estimate Fund Balance					
<b>REVENUES</b>					
General Lighting Assessment	5010		117,409	118,000	<b>120,000</b>
Interest	5600		428	250	<b>300</b>
Other	5900		1,200		
<b>TOTAL RESOURCES:</b>			125,171	118,600	<b>\$ 120,300</b>
<b>EXPENDITURES</b>					
General Expenditure	3800		500		
Repair and Maintenance	6310		6,775	6,400	<b>6,000</b>
Street Light Utilities	6315		117,553	112,200	<b>114,300</b>
<b>TOTAL EXPENDITURES:</b>			124,828	118,600	<b>\$ 120,300</b>
<b>ENDING FUND BALANCE - June 30</b>			343	0	<b>0</b>

**LEMON GROVE ROADWAY LIGHTING DISTRICT**  
**FISCAL YEAR 2006-07**  
**LOCAL BENEFIT ASSESSMENT FUND - 12**

	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>	<i>FY 07</i>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>BEGINNING FUND BALANCE - July 1</b>		224,037	280,500	<b>\$ 312,100</b>
Adjustment to estimate Fund Balance				
<b><u>REVENUES</u></b>				
Local Benefit Lighting Fees	5910	81,929	82,200	<b>82,200</b>
Interest	5600	6,058	8,400	<b>12,500</b>
<b>TOTAL RESOURCES:</b>		312,024	371,100	<b>\$ 406,800</b>
<b><u>EXPENDITURES</u></b>				
General Expenditure	3800	-27,000		
Transfer to City for Administration	5935		10,000	<b>12,000</b>
Repair & Maintenance	6311	9,239	9,500	<b>7,500</b>
Energy	6316	39,253	39,500	<b>40,000</b>
<b>TOTAL EXPENDITURES:</b>		21,492	59,000	<b>\$ 59,500</b>
<b>ENDING FUND BALANCE - June 30</b>		290,532	312,100	<b>\$ 347,300</b>

# LEMON GROVE SANITATION DISTRICT

## FISCAL YEAR 2006-07 OPERATIONS FUND - 15

	<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>		652,940	590,400	\$ 259,200
Adjustment to estimate Fund Balance				150,000
<b>REVENUES</b>				
Sewer Service Charges		3,946,596	3,920,200	3,950,000
Waste Water Discharge Permits		15,572	15,000	15,000
Interest		20,443	22,000	18,400
Other		1,312	0	0
<b>TOTAL REVENUES:</b>		3,983,923	3,957,200	\$ 3,983,400
<b>TOTAL RESOURCES:</b>		4,636,863	4,547,600	\$ 4,392,600
<b>EXPENDITURES</b>				
Utilities		292	4,500	9,500
Training & Travel		76	5,000	5,000
Vehicle & Equipment Maintenance		5,699	10,500	12,000
Services & Supplies		2,692,270	2,798,900	2,811,900
Transfer to General Fund for Administration		172,636	203,500	435,000
Transfer to General Fund for Operations		244,920	428,200	453,300
Transfer to Gas Tax Fund for Operations		230,613	236,800	109,400
Transfer to Rate Stabilization Reserve		700,000	541,000	310,000
Transfer to Equipment Replacement Reserve		0	60,000	0
<b>TOTAL EXPENDITURES:</b>		4,046,506	4,288,400	\$ 4,146,100
<b>ENDING FUND BALANCE - June 30</b>		590,357	259,200	\$ 246,500

**EXPENDITURE DETAIL -- SANITATION DISTRICT**

DESCRIPTION	ACCOUNT NUMBER	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
PROFESSIONAL SERVICES	15-00-00-0000-00-1400	8,587	0	15,000	55,000
CLAIMS PAID	15-00-00-0000-00-1830	690	16,838	10,000	10,000
INSUR PREM:LIABILITY	15-00-00-0000-00-1840	0	0	17,600	25,600
INSUR PREM:PROPERTY	15-00-00-0000-00-1860	0	0	1,500	1,800
TRAVEL & MEETINGS	15-00-00-0000-00-1900	0	40	2,500	2,500
MEMBERSHIP & DUES	15-00-00-0000-00-2005	0	0	300	300
OFFICE SUPPLIES	15-00-00-0000-00-2100	244	781	500	1,000
PRINTING	15-00-00-0000-00-2210	105	0	1,500	500
SUBSCRIPTIONS, BOOKS	15-00-00-0000-00-2220	0	0	500	500
FUEL	15-00-00-0000-00-2410	953	550	8,000	8,000
VEHICLE REPAIR	15-00-00-0000-00-2420	0	0	2,000	2,000
PHONE	15-00-00-0000-00-2510	0	122	1,500	1,200
GAS AND ELECTRICITY	15-00-00-0000-00-2520	123	170	1,000	300
WATER	15-00-00-0000-00-2530	0	0	2,000	8,000
MILEAGE	15-00-00-0000-00-2800	0	36	0	0
EQUIPMENT RENTAL	15-00-00-0000-00-2940	0	0	1,500	1,500
TOOLS AND SUPPLIES	15-00-00-0000-00-3010	1,476	0	2,500	3,000
TRAFFIC SAFETY EQUIPMENT	15-00-00-0000-00-3304	0	0	1,000	0
TRAINING	15-00-00-0000-00-3400	0	0	2,500	2,500
EQUIPMENT MAINTENANCE	15-00-00-0000-00-3500	165	150	500	2,000
PROTECTIVE CLOTHING	15-00-00-0000-00-3700	385	0	1,000	1,000
DEPARTMENTAL EXPENDITURE	15-00-00-0000-00-3800	19,533	1,250	25,000	0
CONTRACT SERVICES	15-00-00-0000-00-3900	0	1,147	0	0
COMPUTER MAINTENANCE	15-00-00-0000-00-3980	0	0	0	700
EMERGENCY CALLOUTS	15-00-00-0000-00-3991	36,239	65,470	20,000	15,000
LINE CLEANING	15-00-00-0000-00-3992	373,766	271,719	0	0
INDUSTRIAL ENFORCEMENT	15-00-00-0000-00-3994	667	0	1,000	1,000
TREATMENT - METRO WW	15-00-00-0000-00-3995	1,959,023	2,286,235	2,450,000	2,450,000
TRANSMISSION CHARGES	15-00-00-0000-00-3996	53,324	23,816	220,000	220,000
RESTORATION SERVICES	15-00-00-0000-00-3997	0	25,014	25,000	20,000
EMERGENCY REPAIRS	15-00-00-0000-00-3998	0	4,999	5,000	5,000
INTER.TRANS.FOR ADMIN.SERVICES	15-00-00-0000-00-5935	200,000	172,636	203,500	435,000
INTER.TRANS.FOR OPERATIONS	15-00-00-0000-00-5935	304,782	244,920	428,200	453,300
INTER.TRANS.TO GAS TAX FUND	15-00-00-0000-00-5935	102,146	230,613	236,800	109,400
INTER.TRANS.FOR RATE STABILIZATION RESERVE	15-00-00-0000-00-5935	343,240	700,000	541,000	310,000
INTER.TRANS.FOR EQUIP REPLACEMENT RESERVE	15-00-00-0000-00-5935	0	0	60,000	0
DEPRECIATION (memo for JE only)	15-00-00-0000-00-6700	122,364	187,050	122,500	190,000
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>		<b>3,527,812</b>	<b>4,046,506</b>	<b>4,288,400</b>	<b>4,146,100</b>
DEPARTMENTAL CAPITAL EXPENSE	15-00-00-0000-00-4500	0	0	0	0
<b>CAPITAL DETAIL</b>					
<b>TOTAL</b>		<b>3,527,812</b>	<b>4,046,506</b>	<b>4,288,400</b>	<b>4,146,100</b>

# LEMON GROVE SANITATION DISTRICT

FISCAL YEAR 2006-07

## RESERVE FUND - 16

		FY 04 ACTUAL	FY 05 ACTUAL	FY 06 BUDGET	FY 07 BUDGET
<b>BEGINNING FUND BALANCE - July 1</b>			4,327,700	4,544,700	\$ 3,603,200
Adjustment to estimate Fund Balance					1,230,000
<b>Operations and Rate Stabilization Reserve</b>					
Fund Balance - July 1			1,467,368	1,579,700	1,528,100
Transfer to Capital Replacement Reserve			(640,000)	(640,000)	(640,000)
Transfer to Equipment Replacement Reserve			0	(60,000)	0
Interest	5600		52,311	47,400	68,800
Transfer from Operations	5930		700,000	601,000	310,000
<b>Ending Balance - June 30</b>			1,579,679	1,528,100	1,266,900
<b>Capital Replacement Reserve</b>					
Fund Balance - July 1			946,000	1,008,500	1,230,000
Sewer Main Rehab 2003 (Phase IV)			(346,000)	0	0
Sewer Main Rehab 2004 (Phase IV)			(231,451)	0	0
Sewer Main Rehab (Phase IV & V)	8714		0	(1,227,500)	0
Sewer Main Rehab (Phase V)	8714		0	0	(400,000)
LGA Sewer Rehab	8715		0	0	(800,000)
FEDERAL BLVD Sewer Rehab	8716		0	0	(50,000)
Miscellaneous CIP	8040		0	0	(40,000)
Transfer to Equipment Replacement Reserve			0	(381,000)	0
Transfer from Operations & Rate Stabilization Reserve			640,000	640,000	640,000
<b>Ending Balance - June 30</b>			1,008,549	0	580,000
<b>Equipment Replacement Reserve</b>					
Fund Balance - July 1				0	60,000
Interest				0	2,700
Combo Truck and Video Imaging Truck				(381,000)	0
Transfer from Capital Replacement Reserve				381,000	0
Transfer from Operations & Rate Stabilization Reserve				60,000	0
<b>Ending Balance - June 30</b>			0	60,000	62,700
<b>Chollas Trunk Upgrade Reserve</b>					
Fund Balance - July 1			541,332	553,200	569,800
Interest	5600		11,910	16,600	25,600
Chollas Trunk Upgrade	3800		0	0	(148,850)
<b>Ending Balance - June 30</b>			553,242	569,800	446,550
<b>Encanto Trunk Upgrade Reserve</b>					
Fund Balance - July 1			1,373,000	1,403,200	1,445,300
Interest	5600		30,206	42,100	65,000
Encanto Trunk Upgrade	3800		0	0	(377,575)
<b>Ending Balance - June 30</b>			1,403,206	1,445,300	1,132,725
<b>ENDING FUND BALANCE - June 30</b>			4,544,676	3,603,200	\$ 3,488,875

# LEMON GROVE COMMUNITY DEVELOPMENT AGENCY

FISCAL YEAR 2006-07

## CAPITAL PROJECTS FUND - 50

		<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			341,853	1,628,000	\$ 2,811,200
<b><u>REVENUE</u></b>					
Interest	5600		47,657	0	112,400
Other Revenues	5900		3,016,036	0	0
2004 Bond Escrowed Proceeds	5970		0	1,373,873	0
TOTAL REVENUE			3,063,693	1,373,873	112,400
<b>TOTAL RESOURCES</b>			3,405,546	3,001,873	\$ 3,036,000
<b><u>EXPENDITURES</u></b>					
Transfer to Debt Service Fund	5935		55,000	0	0
Board Compensation	7010		1,110	1,500	4,500
Consultant Services	7020		3,850	63,000	171,200
Legal Services	7030		1,582	15,000	25,000
Reimbursement of City Services	7040		103,500	91,948	0
Travel & Meetings	7050		3,955	2,700	3,800
Dues & Membership	7055		0	0	1,000
Audit & Tax Consultant Services	7060		9,175	16,000	7,000
General Expenditure	7070		77	500	1,000
STA I Specific Plan	7101		20,513	0	0
Grants - Commercial Rehab	7140		56,495	0	40,000
TOTAL EXPENDITURES			255,257	190,648	\$ 253,500
<b>ENDING FUND BALANCE - June 30</b>			3,150,289	2,811,225	\$ 2,782,500

# LEMON GROVE COMMUNITY DEVELOPMENT AGENCY

## FISCAL YEAR 2006-07

### HOUSING FUND - 51

		<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			(37,964)	2,800,000	\$ 3,340,500
<b><u>REVENUE</u></b>					
REPAYMENT OF ERAF LOAN FROM DEBT SERVICE FUI	0130			178,599	178,600
INTEREST	5600		58,678	78,400	133,600
2004 BONDS ESCROWED PROCEEDS	5900		2,098,408	505,793	0
OTHER REVENUE	5900				0
NET TAX INCREMENT	5960		404,210	300,000	439,000
TOTAL REVENUE			2,561,296	1,062,792	751,200
<b>TOTAL RESOURCES</b>			2,523,332	3,862,792	\$ 4,270,300
<b><u>EXPENDITURES</u></b>					
Transfer to Debt Service Fund - 1998 Series Bonds	5935		138,900	144,118	144,100
Transfer to Debt Service Fund - 2004 Series Bonds	5935			138,898	138,900
Transfer to Debt Service Fund - School District Capital Fund	5935		16,600	16,600	16,600
Board Compensation	7010		0	2,500	1,500
Consultants	7020		21,295	67,000	91,800
Legal Services	7030		0	15,000	20,000
Reimbursement of City Services	7040		35,500	84,144	0
Travel & Meetings	7050		1,616	1,000	2,200
Dues & Membership	7055		0	0	200
Audit Services	7060		1,975	12,000	2,000
General Expenditure	7070		16	1,000	1,000
STA I Specific Plan	7101		17,603	0	0
Property Tax Service Fee	7250		3,771	0	0
Public Improvements	7275		0	0	250,000
Housing Assistance	7280		0	0	200,000
Housing Set Aside Projects - Neighborhood Revitalization	7300		1,601	30,000	20,000
Housing Set Aside Projects - Housing Element	7300		0	10,000	0
First Time Homebuyer	7305		244	0	0
<b>TOTAL EXPENDITURES</b>			239,121	522,259	\$ 888,300
<b>ENDING FUND BALANCE - June 30</b>			2,284,211	3,340,533	\$ 3,382,000

# LEMON GROVE COMMUNITY DEVELOPMENT AGENCY

## FISCAL YEAR 2006-07

### DEBT SERVICE FUND - 52

		<i>FY 04</i> <i>ACTUAL</i>	<i>FY 05</i> <i>ACTUAL</i>	<i>FY 06</i> <i>BUDGET</i>	<i>FY 07</i> <i>BUDGET</i>
<b>BEGINNING FUND BALANCE - July 1</b>			132,456	1,698,221 \$	<b>1,166,000</b>
1998 BOND RESERVE	0003		(696,406)	(695,125)	<b>(725,000)</b>
2004 BOND RESERVE	0005		0	(326,546)	<b>(375,000)</b>
2004 BOND ESCROWED PROCEEDS	0006		0	(306,550)	<b>(900)</b>
2004 BOND EXPENSE EXCESS	0008		0	0	<b>0</b>
TOTAL AVAILABLE FOR DEBT SERVICE			(564,000)	370,000	<b>\$65,100</b>
<b>REVENUE</b>					
Interest	5600		50,634	10,000	<b>46,600</b>
Other Revenue	5900		1,225,162	0	<b>0</b>
Transfer from Housing Fund - 1998 Series Bond Payment	5930		138,900	144,118	<b>144,100</b>
Transfer from Housing Fund - 2004 Series Bond Payment	5930		0	138,898	<b>138,900</b>
Transfer from Housing Fund - School District Capital Fund	5930		16,600	16,600	<b>16,600</b>
Transfer from Capital Projects Fund	5930		55,000	0	<b>0</b>
Tax Increment	5960		1,736,840	1,140,000	<b>1,452,000</b>
ERAF Shift	5960		(120,000)	(130,000)	<b>(130,000)</b>
TOTAL REVENUE			3,103,136	1,319,615	<b>1,668,200</b>
<b>TOTAL RESOURCES</b>			2,539,136	1,689,615 \$	<b>1,733,300</b>
<b>EXPENDITURES</b>					
Administration	6305		31	0	<b>0</b>
Interest Expense - City Loan	7210		100,449	125,000	<b>125,000</b>
Bond Principal Repayment- 1998 SERIES	7215		175,000	185,000	<b>195,000</b>
Bond Principal Repayment- 2004 SERIES	7215		0	150,000	<b>150,000</b>
Bond Interest Expense	7220		657,826	799,920	<b>786,500</b>
Unamortized Bond Discount	7222		265,418	0	<b>0</b>
Bond Cost of Issuance	7225		284,071	3,000	<b>3,000</b>
Education Revenue Augmentation Fund (ERAF) Payment	7230		127,313	178,599	<b>178,600</b>
Loan Repayment to City	7235		229,975	100,000	<b>100,000</b>
Educational Pass-Through - School Dist. Capital Proj.	7240		83,000	83,000	<b>84,400</b>
County Pass-Through	7242		210,654	0	<b>0</b>
Property Tax Service Fee	7250		15,084	0	<b>0</b>
<b>TOTAL EXPENDITURES:</b>			2,148,821	1,624,519 \$	<b>1,622,500</b>
<b>ENDING FUND BALANCE - June 30</b>			390,315	65,096 \$	<b>110,800</b>